



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
42	Maple Ridge - Pitt Meadows	2026
OFFICE LOCATION(S)	TELEPHONE NUMBER	
22225 Brown Avenue	604-463-4200	
MAILING ADDRESS		
22225 Brown Avenue		
CITY	PROVINCE	POSTAL CODE
Maple Ridge	B.C.	V2X 8N6
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
Teresa Downs	604-463-4200	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	
Richard Rennie	604-463-4200	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2026

for School District No. 42 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
Original signed by Elaine Yamamoto	October 7, 2026
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
Original signed by Teresa Downs	October 7, 2026
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Original signed by Richard Rennie	October 7, 2026

**School District
Statement of Financial Information (SOFI)**

School District No. 42 (Maple Ridge – Pitt Meadows)

Fiscal Year Ended June 30, 2026

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Statement of Financial Information for Year Ended June 30, 2026

Financial Information Act - Submission Checklist

		<i>Due Date</i>
a)	 A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b)	 An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c)	 A schedule of debts (audited financial statements).	<i>September 30</i>
d)	 A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e)	A schedule of remuneration and expenses, including:	<i>December 31</i>
	 i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
	 ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
	 iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f)	 An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g)	 Approval of Statement of Financial Information.	<i>December 31</i>
h)	 A management report approved by the Chief Financial Officer	<i>December 31</i>

School District No. 42 (Maple Ridge – Pitt Meadows)

School District
Statement of Financial Information (SOFI)
School District No. 42 (Maple Ridge – Pitt Meadows)
Fiscal Year Ended June 30, 2026

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 42 (Maple Ridge – Pitt Meadows)

Original signed by Teresa Downs

Teresa Downs, Superintendent

Date: October 7, 2026

Original signed by Richard Rennie

Richard Rennie, Secretary Treasurer

Date: October 7, 2026

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Audited Financial Statements of

School District No. 42 (Maple Ridge-Pitt Meadows)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2026

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School District No. 42 (Maple Ridge-Pitt Meadows)

MANAGEMENT REPORT

Version: 2785-2039-9057

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 42 (Maple Ridge-Pitt Meadows) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 42 (Maple Ridge-Pitt Meadows) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 42 (Maple Ridge-Pitt Meadows)

Original signed by Elaine Yamamoto	September 23, 2026
Signature of the Chairperson of the Board of Education	Date Signed

Original signed by Teresa Downs	September 23, 2026
Signature of the Superintendent	Date Signed

Original signed by Richard Rennie	September 23, 2026
Signature of the Secretary Treasurer	Date Signed



KPMG LLP
3rd Floor, 8506 – 200 Street
Langley, BC V2Y 0M1
Canada
Tel 604 455 4000
Fax 604 881 4988

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows), and

To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 42 (Maple Ridge-Pitt Meadows) (the Entity), which comprise:

- the statement of financial position as at June 30, 2026 and June 30, 2025
- the statement of operations for the years then ended
- the statement of remeasurement gains and losses for the years then ended
- the statement of changes in net debt for the years then ended
- the statements of cash flows for the years then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2026 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter - Basis Financial Reporting Framework

We draw attention to Note 2(a) to the financial statements which describes The applicable financial reporting framework and the significant differences between the financial reporting framework and the Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

We obtained the information, other than the financial statements and auditor's report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Langley, Canada

September 24, 2026

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 1

Statement of Financial Position

As at June 30, 2026

	2026 Actual	2025 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	47,888,514	40,205,098
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	5,500,200	2,674,652
Due from Province - Other	58,359	113,186
Due from First Nations	-	98,177
Other (Note 3)	1,518,976	1,860,489
Portfolio Investments (Note 4)	26,443,782	29,446,462
Total Financial Assets	81,409,831	74,398,064
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	-	311,534
Other (Note 5)	39,578,167	35,875,082
Unearned Revenue (Note 6)	8,824,095	7,938,366
Deferred Revenue (Note 7)	2,906,291	2,817,322
Deferred Capital Revenue (Note 8)	194,659,382	158,064,991
Employee Future Benefits (Note 9)	9,865,161	9,645,102
Asset Retirement Obligation (Note 10)	11,089,257	11,307,530
Total Liabilities	266,922,353	225,959,927
Net Debt	(185,512,522)	(151,561,863)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	272,194,518	237,396,737
Prepaid Expenses	686,652	612,729
Total Non-Financial Assets	272,881,170	238,009,466
Accumulated Surplus (Deficit) (Note 16)	87,368,648	86,447,603
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	87,299,692	86,409,238
Accumulated Remeasurement Gains (Losses)	68,956	38,365
	87,368,648	86,447,603

Contractual Obligations (Note 21)

Contractual Rights (Note 22)

Measurement Uncertainty (Note 2 (p))

Contingent Liabilities (Note 23)

Approved by the Board

Original signed by Elaine Yamamoto	September 23, 2026
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Teresa Downs	September 23, 2026
Signature of the Superintendent	Date Signed
Original signed by Richard Rennie	September 23, 2026
Signature of the Secretary Treasurer	Date Signed

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

Statement of Operations

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	237,073,105	243,347,659	232,013,444
Other	405,600	382,118	411,520
Federal Grants	378,080	298,655	345,570
Tuition	11,636,845	11,707,993	11,202,453
Other Revenue	6,923,656	8,563,263	8,358,058
Rentals and Leases	997,336	1,030,446	909,201
Investment Income	1,305,000	1,531,882	2,078,537
Amortization of Deferred Capital Revenue	7,004,361	7,028,346	6,878,052
Total Revenue	<u>265,723,983</u>	<u>273,890,362</u>	<u>262,196,835</u>
Expenses (Note 17)			
Instruction	227,623,974	232,928,544	222,163,933
District Administration	8,805,012	7,968,257	7,895,513
Operations and Maintenance	31,877,121	31,235,277	31,405,553
Transportation and Housing	900,783	867,830	889,317
Total Expense	<u>269,206,890</u>	<u>272,999,908</u>	<u>262,354,316</u>
Surplus (Deficit) for the year	<u>(3,482,907)</u>	<u>890,454</u>	<u>(157,481)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		86,409,238	86,566,719
Accumulated Surplus (Deficit) from Operations, end of year		<u>87,299,692</u>	<u>86,409,238</u>

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	38,365	24,980
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	30,591	13,385
Net Remeasurement Gains (Losses) for the year	30,591	13,385
Accumulated Remeasurement Gains (Losses) at end of year	68,956	38,365

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual	2025 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(3,482,907)	890,454	(157,481)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(46,786,043)	(45,905,431)	(28,356,593)
Amortization of Tangible Capital Assets	11,013,613	10,889,377	10,902,066
Asset Retirement Obligation Adjustment		218,273	
Total Effect of change in Tangible Capital Assets	(35,772,430)	(34,797,781)	(17,454,527)
Acquisition of Prepaid Expenses		(856,681)	(756,141)
Use of Prepaid Expenses		782,758	656,982
Total Effect of change in Other Non-Financial Assets	-	(73,923)	(99,159)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(39,255,337)	(33,981,250)	(17,711,167)
Net Remeasurement Gains (Losses)		30,591	13,385
(Increase) Decrease in Net Debt		(33,950,659)	(17,697,782)
Net Debt, beginning of year		(151,561,863)	(133,864,081)
Net Debt, end of year		(185,512,522)	(151,561,863)

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	890,454	(157,481)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(2,331,031)	(1,680,830)
Prepaid Expenses	(73,923)	(99,159)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,391,551	10,884,925
Unearned Revenue	885,729	(62,400)
Deferred Revenue	88,969	384,955
Employee Future Benefits	220,059	158,488
Amortization of Tangible Capital Assets	10,889,377	10,902,066
Amortization of Deferred Capital Revenue	(7,028,346)	(6,878,052)
Total Operating Transactions	6,932,839	13,452,512
Capital Transactions		
Tangible Capital Assets Purchased	(2,541,112)	(2,410,989)
Tangible Capital Assets -WIP Purchased	(43,364,319)	(25,945,604)
Total Capital Transactions	(45,905,431)	(28,356,593)
Financing Transactions		
Capital Revenue Received	43,622,737	21,935,463
Total Financing Transactions	43,622,737	21,935,463
Investing Transactions		
Investments in Portfolio Investments	3,033,271	(8,372,928)
Total Investing Transactions	3,033,271	(8,372,928)
Net Increase (Decrease) in Cash and Cash Equivalents	7,683,416	(1,341,546)
Cash and Cash Equivalents, beginning of year	40,205,098	41,546,644
Cash and Cash Equivalents, end of year	47,888,514	40,205,098
Cash and Cash Equivalents, end of year, is made up of:		
Cash	47,888,514	40,205,098
	<u>47,888,514</u>	<u>40,205,098</u>
Supplementary Cash Flow Information (Note 20)		

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows)", and operates as "School District No. 42 (Maple Ridge – Pitt Meadows)". A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the School District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care (MECC). The School District is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(g) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable, and accrued liabilities. Except for portfolio investments in equity instruments quoted in an active market, or items designated by management that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition.

Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Financial Instruments (continued)

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets measured at amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and funds held with the Province in the Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are generally highly liquid, with a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

d) Accounts Receivable

Accounts receivables are measured at amortized cost and shown net of any allowance for doubtful accounts.

e) Portfolio Investments

The School District has investments in equity instruments with no maturity and bonds and term deposits with a maturity of greater than 3 months at the time of acquisition. Bonds and term deposits not quoted in an active market are reported at cost or amortized cost. Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition.

The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

f) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods, and other fees for services to be delivered in a future period. Revenue will be recognized in that future period when the services are provided.

g) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(n).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that creates a liability, in which case the transfer is recognized as revenue over the period that the liability is extinguished.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Employee Future Benefits

Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSLS) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2025, and projected to March 31, 2028. The next valuation will be performed as at March 31, 2028, for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

Pension Plans

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

i) Asset Retirement Obligations

A liability for asset retirement obligation (ARO) is recognized when, as at the financial reporting date:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been recognized. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (Note 2(k)). Assumptions used in the calculations are reviewed annually.

j) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District is directly responsible or accepts responsibility for the contamination;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Tangible Capital Assets

Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

Work in progress (WIP) is recorded as an acquisition to the applicable asset class at substantial completion. Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

Buildings that are demolished or destroyed are written-off. Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

Buildings	40 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

l) Prepaid Expenses

Memberships and dues, software licenses, dental premium holidays, property taxes, utilities, maintenance agreements and other payments paid in advance are included as prepaid expense. Prepaid expenses are stated at acquisition cost and are expensed over the periods expected to benefit from it.

m) Internally Restricted Reserves

The Board of Education may internally restrict portions of accumulated surplus for items that are linked to multi-year strategic objectives and future operational and capital needs. Internally restricted amounts are established and reviewed in accordance with Board Policy 4204, Accumulated Surplus. The Board has established a contingency reserve to mitigate the impact of extraordinary circumstances that would negatively impact school district operations and the education of students.

By Board policy, a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenses shall be maintained (\$2,172,246 to \$6,516,738). The current balance of \$3,258,368 contingency reserve held in local capital equates to 1.50% of 2026/27 annual budget operating expenses.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Revenue Recognition

All revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues and when the amounts are considered to be collectible and can be reasonably estimated. Contributions received where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred;
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased; and
- Contributions restricted for tangible capital asset acquisitions other than sites are recorded as deferred capital revenue and amortized as revenue over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or service to a payor).

Revenue from transactions with no performance obligations is recognized when the District:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

Investment income is reported in the period earned. When required by the funding party or related legislation, investment income earned on deferred revenue is included in the deferred revenue balance until spent.

o) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Categories of Salaries

- Principals, Vice Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice Principals.
- Superintendents, Secretary Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o) Expenses (continued)

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenses are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to rates for amortization, estimated employee future benefits, and asset retirement obligations. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2026	June 30, 2025
Due from the Government of Canada	\$ 198,979	\$ 193,135
Due from the City of Maple Ridge	135,200	35,200
Trade receivables	535,211	554,542
Tuition receivable	27,474	135,273
Other receivables	622,112	942,339
Total Accounts Receivable – Other	\$ 1,518,976	\$ 1,860,489

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2026	June 30, 2025
Term deposits	\$ 26,180,153	\$ 29,223,009
Funds		
Core Bond Fund	86,962	85,459
Canadian Equity Fund	81,385	65,204
U.S. Equity Fund	43,809	33,980
International Pooled Fund	42,995	30,584
Short-Term Income Fund	8,478	8,226
Total Funds	263,629	223,453
Total Portfolio Investments	\$ 26,443,782	\$ 29,446,462

The portfolio investments mature in FY2027 (2025 - FY2026) with annual yields between 2.55% and 3.20% (2025 - 3.15% and 3.62%).

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2026	June 30, 2025
Trade payables	\$ 19,624,712	\$ 18,846,118
Salaries and benefits payable	17,166,874	14,232,536
Accrued vacation payable	1,901,244	2,004,210
Other	885,337	792,218
Total Accounts Payable and Accrued Liabilities – Other	\$ 39,578,167	\$ 35,875,082

NOTE 6 UNEARNED REVENUE

	Tuition	Facility Rentals	After School Programs	Career Prep Partnerships	Total Unearned Revenue
Balance at June 30, 2024	\$ 7,924,998	\$ 24,388	\$ 9,750	\$ 41,630	\$ 8,000,766
Fees Received	11,182,060	895,724	160,670	138,083	12,376,537
Revenue Recognized	(11,202,453)	(909,201)	(159,035)	(168,248)	(12,438,937)
Balance at June 30, 2025	7,904,605	10,911	11,385	11,465	7,938,366
Fees Received	12,556,482	1,058,266	180,993	93,898	13,889,639
Revenue Recognized	(11,707,993)	(1,030,446)	(169,958)	(95,513)	(13,003,910)
Balance at June 30, 2026	\$ 8,753,094	\$ 38,731	\$ 22,420	\$ 9,850	\$ 8,824,095

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 7 DEFERRED REVENUE

Deferred revenue includes unspent special purpose fund grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board (i.e., the stipulations associated with those grants and contributions have not yet been fulfilled).

	Provincial Grants – MECC	Other Grants and Income	Investment Income	Total Deferred Revenue
Balance, June 30, 2024	\$ 518,278	\$ 1,914,089	\$ -	\$ 2,432,367
Contributions received	34,336,370	6,763,443	53,501	41,153,314
Revenue recognized	(34,151,693)	(6,567,273)	(49,393)	(40,768,359)
Balance, June 30, 2025	702,955	2,110,259	4,108	2,817,322
Contributions received	36,646,497	6,807,523	45,088	43,499,108
Revenue recognized	(36,606,505)	(6,758,546)	(45,088)	(43,410,139)
Balance, June 30, 2026	\$ 742,947	\$ 2,159,236	\$ 4,108	\$ 2,906,291

NOTE 8 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes capital fund grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	June 30, 2026	June 30, 2025
<u>Deferred Capital Revenue – Subject to Amortization</u>		
Balance, beginning of year	\$ 130,441,227	\$ 133,074,133
Transfers from deferred revenue – capital additions	6,191,611	4,245,146
Amortization of deferred capital revenue	(7,028,346)	(6,878,052)
Balance, end of year	129,604,492	130,441,227
<u>Deferred Capital Revenue – Work in Progress</u>		
Work in progress, beginning of year	23,941,829	3,574,891
Transfer in from deferred revenue – work in progress	42,697,614	24,612,084
Transfer to spent deferred capital	(6,103,371)	(4,245,146)
Balance, end of year	60,536,072	23,941,829
<u>Deferred Capital Revenue – Unspent Portion</u>		
Unspent deferred capital, beginning of year	3,681,935	6,358,556
Provincial grants – Ministry of Education and Child Care	40,682,550	21,444,593
Provincial grants – other	2,391,853	56,797
Investment income	101,084	120,823
School site acquisition fees	447,250	313,250
Transfer to deferred capital revenue	(88,240)	-
Transfer to deferred capital revenue – work in progress	(42,697,614)	(24,612,084)
Balance, end of year	4,518,818	3,681,935
Total Deferred Capital Revenue	\$ 194,659,382	\$ 158,064,991

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 9 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	June 30, 2026	June 30, 2025
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 9,495,992	\$ 8,705,456
Service cost	632,863	657,087
Interest cost	380,912	381,152
Benefit payments	(779,694)	(674,057)
Actuarial (gain) loss	(717,023)	426,354
Accrued benefit obligation – March 31	<u>\$ 9,013,050</u>	<u>\$ 9,495,992</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 9,013,050	\$ 9,495,992
Market value of plan assets – March 31	-	-
Funded status – deficit	(9,013,050)	(9,495,992)
Employer contributions after measurement date	130,273	203,426
Benefits expense after measurement date	(255,174)	(253,444)
Unamortized net actuarial gain	(727,210)	(99,092)
Accrued Benefit Liability – June 30	<u>\$ (9,865,161)</u>	<u>\$ (9,645,102)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 9,645,102	\$ 9,486,614
Net expense for fiscal year	926,600	886,298
Employer contributions	(706,541)	(727,810)
Accrued benefit liability – June 30	<u>\$ 9,865,161</u>	<u>\$ 9,645,102</u>
Components of Net Benefit Expense		
Service cost	\$ 626,592	\$ 651,031
Interest cost	388,913	381,092
Amortization of net actuarial loss	(88,905)	(145,825)
Net benefit expense	<u>\$ 926,600</u>	<u>\$ 886,298</u>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	June 30, 2026	June 30, 2025
Discount rate – April 1	4.00%	4.25%
Discount rate – March 31	4.50%	4.00%
Long-term salary growth – April 1	2.5% + seniority	2.5% + seniority
Long-term salary growth – March 31	2.5% + seniority	2.5% + seniority
EARSL – March 31	11.8 years	11.8 years

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 10 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials (e.g. lead paint) within some district-owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset retirement obligation	June 30, 2026	June 30, 2025
Balance, beginning of year	\$ 11,307,530	\$ 11,307,530
Change of accounting estimate	(218,273)	-
Settlements during the year	-	-
Balance, end of year	\$ 11,089,257	\$ 11,307,530

NOTE 11 CREDIT FACILITIES

The School District has an approved line of credit of \$2.5 million bearing interest at the bank's prime rate plus 0.25%, a \$5 million daylight facility to provide security for electronic fund transfers, and an \$8 million fully cash-secured letter of credit facility. As of June 30, 2026, the School District had no borrowings under either the line of credit or the daylight facility (2025: \$nil).

Letters of credit totaling \$1.18 million (2025: \$1.22 million) were supported by restricted term deposits. These letters of credit related to the Eric Langton Elementary seismic replacement and expansion project (\$1.02 million; 2025: \$1.22 million) and the Pitt Meadows Secondary replacement project (\$0.16 million; 2025: \$nil).

NOTE 12 TANGIBLE CAPITAL ASSETS

Tangible Capital Assets for the year ended June 30, 2026

Cost:	Balance at June 30, 2025	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2026
Sites	\$41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	360,461,568	601,942	-	5,649,034	366,712,544
Buildings – WIP	24,290,246	42,780,303	-	(5,649,034)	61,421,515
Furniture & equipment	17,810,061	715,083	(1,654,351)	578,818	17,449,611
Furniture & equipment – WIP	-	584,016	-	(578,818)	5,198
Vehicles	1,909,895	442,230	(96,490)	-	2,255,635
Computer software	274,691	-	(49,075)	-	225,616
Computer hardware	4,374,695	563,584	(1,221,484)	-	3,716,795
Total Cost	\$ 450,674,439	\$ 45,687,158	\$ (3,021,400)	\$ -	\$ 493,340,197

Accumulated Amortization:	Balance at June 30, 2025	Amortization	Disposals	Balance at June 30, 2026
Buildings	\$ 200,721,641	\$ 8,058,940	\$ -	\$ 208,780,581
Furniture & equipment	8,957,135	1,762,981	(1,654,351)	9,065,765
Vehicles	925,794	208,277	(96,490)	1,037,581
Computer software	176,226	50,031	(49,075)	177,182
Computer hardware	2,496,906	809,148	(1,221,484)	2,084,570
Total Accumulated Amortization	\$ 213,277,702	\$ 10,889,377	\$ (3,021,400)	\$ 221,145,679

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 12 TANGIBLE CAPITAL ASSETS (continued)

Tangible Capital Assets for the year ended June 30, 2025

Cost:	Balance at June 30, 2024	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	354,721,342	253,514	-	5,486,712	360,461,568
Buildings – WIP	4,109,288	25,667,670	-	(5,486,712)	24,290,246
Furniture & equipment	17,373,061	1,133,708	(974,642)	277,934	17,810,061
Furniture & equipment – WIP	-	277,934	-	(277,934)	-
Vehicles	1,745,112	316,254	(151,471)	-	1,909,895
Computer software	269,388	35,262	(29,959)	-	274,691
Computer hardware	4,930,196	672,251	(1,227,752)	-	4,374,695
Total Cost	\$ 424,701,670	\$ 28,356,593	\$ (2,383,824)	\$ -	\$ 450,674,439

	Balance at June 30, 2024	Amortization	Disposals	Balance at June 30, 2025
Buildings	\$ 192,746,378	\$ 7,975,263	\$ -	\$ 200,721,641
Furniture & equipment	8,172,622	1,759,155	(974,642)	8,957,135
Vehicles	894,514	182,751	(151,471)	925,794
Computer software	151,777	54,408	(29,959)	176,226
Computer hardware	2,794,169	930,489	(1,227,752)	2,496,906
	\$ 204,759,460	\$ 10,902,066	\$ (2,383,824)	\$ 213,277,702

Net Book Value of Tangible Capital Assets

	June 30, 2026	June 30, 2025
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	157,931,963	159,739,927
Buildings – WIP	61,421,515	24,290,246
Furniture & equipment	8,389,044	8,852,926
Vehicles	1,218,054	984,101
Computer software	48,434	98,465
Computer hardware	1,632,225	1,877,789
Total Net Book Value	\$ 272,194,518	\$ 237,396,737

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2025, the Teachers' Pension Plan has approximately 52,000 active members and 43,000 retired members in the plan. As at December 31, 2025, the Municipal Pension Plan has over 490,000 members in the plan.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation report for the Teachers' Pension Plan completed as at December 31, 2023 showed that the plan had a \$4,572 million surplus and was 112.8% funded. The next valuation will be at December 31, 2026, with results available in late 2027.

The valuation in 2024 for the Municipal Pension Plan showed the plan was fully funded with a ratio of 102.8%, a \$2,675 million funding surplus for basic pension benefits. The next valuation for the Municipal Pension Plan is December 31, 2027.

The School District paid \$18,624,974 for employer contributions to the plans for the year ended June 30, 2026 (2025: \$17,794,741).

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

NOTE 14 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on March 4, 2026. As the 2025/26 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2025/26 Annual Budget and the 2025/26 Amended Annual Budget is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial grants			
Ministry of Education and Child Care	\$ 229,754,067	\$ 237,073,105	\$ 7,319,038
Other	417,800	405,600	(12,200)
Federal grants	362,900	378,080	15,180
Tuition	11,272,469	11,636,845	364,376
Other revenue	6,859,825	6,923,656	63,831
Rentals and leases	886,716	997,336	110,620
Investment income	1,105,000	1,305,000	200,000
Amortization of deferred capital revenue	7,011,541	7,004,361	(7,180)
Total Revenue	257,670,318	265,723,983	8,053,665
Expenses			
Instruction	219,173,611	227,623,974	8,450,363
District administration	8,152,447	8,805,012	652,565
Operations and maintenance	31,929,920	31,877,121	(52,799)
Transportation and housing	733,321	900,783	167,462
Total Expense	259,989,299	269,206,890	9,217,591
Deficit for the year	(2,318,981)	(3,482,907)	(1,163,926)
Budgeted allocation of surplus	119,072	2,611,102	2,492,030
Budgeted Surplus (Deficit) for the year	\$ (2,199,909)	\$ (871,805)	\$ 1,328,104
Statement 4			
Deficit for the year	\$ (2,318,981)	\$ (3,482,907)	\$(1,163,926)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(53,076,087)	(46,786,043)	6,290,044
Amortization of tangible capital assets	11,013,648	11,013,613	(35)
Total effect of change in tangible capital assets	(42,062,439)	(35,772,430)	6,290,009
(Increase) Decrease in Net Financial Debt	\$ (44,381,420)	\$ (39,255,337)	\$ 5,126,083

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 16 ACCUMULATED SURPLUS

The operating fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the operating fund, whereby budgeted expenditures do not exceed the total of budgeted revenue plus any surplus in the operating fund carried forward from the previous year.

	June 30, 2026	June 30, 2025
Operating Fund Accumulated Surplus		
Internally Restricted/Appropriated by the Board for:		
Indigenous Education Council targeted funding	\$ 118,809	\$ 59,066
Indigenous Education targeted funding	160,284	-
Integrated Child and Youth grant	96,293	43,057
Early Career Mentorship grant	330,813	334,429
School budget balances	465,957	533,199
Contractual professional development	278,436	293,180
Financial contingencies	100,000	100,000
Purchase order commitments	52,543	158,715
Program and staffing initiatives	768,198	579,056
Technology and systems	200,282	211,896
Facilities and space planning	78,150	124,509
Total Internally Restricted Operating Surplus	2,649,765	2,437,107
Unrestricted Operating Surplus	-	173,995
Total Operating Fund Accumulated Surplus	2,649,765	2,611,102
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
IT capital plan	3,460,372	2,909,084
Facilities equipment and vehicles capital plan	866,543	919,721
Child care capital	701,098	394,807
Emergency preparedness	9,719	10,730
Boardroom enhancements	8,494	9,284
Strategic facilities plan implementation		
Temporary classrooms	1,956,829	1,795,857
Capital planning	237,096	301,583
Sustainability upgrades	827,193	864,081
Non-school facilities renewal	1,659,512	1,498,675
Capital cost share – Eric Langton Elementary	700,000	700,000
Contingency reserve held in Local Capital	3,258,368	2,688,157
Total Internally Restricted Local Capital Surplus	13,685,224	12,091,979
Invested in Tangible Capital Assets	70,964,703	71,706,157
Total Capital Fund Accumulated Surplus	84,649,927	83,798,136
Total Accumulated Surplus from Operations	87,299,692	86,409,238
Accumulated Remeasurement Gains	68,956	38,365
Accumulated Surplus	\$ 87,368,648	\$ 86,447,603

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 17 EXPENSES BY OBJECT – ALL FUNDS

	June 30, 2026	June 30, 2025
Salaries and benefits	\$ 236,981,981	\$ 225,621,282
Services and supplies	25,128,550	25,830,968
Amortization	10,889,377	10,902,066
	\$ 272,999,908	\$ 262,354,316

NOTE 18 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and Child Care and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2025 related to credit, market, or liquidity risks.

a) Credit risk:

Credit risk is the risk of financial loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the province, federal, or local government and are considered low risk.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions. The School District invests in various financial instruments including equity funds, bond funds certificates and term deposits to reduce the concentration of credit risk.

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in the Province's Central Deposit Program, guaranteed investment certificates, equity funds and term deposits that have a maturity date of no more than 1 year.

The School District is monitoring the potential impacts of tariffs and cross-border trade and evaluating options to mitigate related risks. As at June 30, 2026, management had not identified any material financial impacts.

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 19 RISK MANAGEMENT (continued)

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2026	June 30, 2025
Interest Recognized in the:		
Operating Fund	\$ 1,486,794	\$ 2,029,145
Special Purpose Fund	45,088	49,392
Land Capital Fund	101,084	120,823
Total Interest Income	\$ 1,632,966	\$ 2,199,360

NOTE 21 CONTRACTUAL OBLIGATIONS

The School District has entered into several multi-year contracts for the construction of tangible capital assets. These contractual obligations will become liabilities in future periods as the terms of the contracts are fulfilled. This disclosure relates to the unperformed portion of those contracts.

	2026/27	2027/28	2028/29
Annual Facility Grant projects	\$ 223,333	\$ -	\$ -
Seismic replacement and expansion of Eric Langton Elementary	3,570,319	-	-
Replacement of Pitt Meadows Secondary	6,363,169	1,162,454	1,162,454
Prefabricated additions to Blue Mountain Elementary and Golden Ears Elementary	3,137,374	-	-
Capital planning	138,020	-	-
Temporary classrooms	593,084	265,908	-
Minor capital projects	1,548,359	-	-
Total Capital Commitments	\$ 15,573,658	\$ 1,428,362	\$ 1,162,454

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 22 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for lease agreements and future funding from the Ministry of Education and Child Care for approved capital projects. The following table summarizes the contractual rights of the School District for future assets.

	2026/27	2027/28	Thereafter
Future funding for MECC approved capital projects	\$ 54,399,676	\$ 35,829,323	\$ -
Future lease revenue	661,308	-	-
Total Contractual Rights	\$ 55,060,984	\$ 35,829,323	\$ -

NOTE 23 CONTINGENT LIABILITIES

In the normal course of operations, lawsuits and claims have been brought against the School District. Management has recorded provisions, where appropriate, and believes that the ultimate resolution of any outstanding matters will not have a material effect on the financial position of the School District.

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,611,102		83,798,136	86,409,238	86,566,719
Changes for the year					
Surplus (Deficit) for the year	3,788,352	868,566	(3,766,464)	890,454	(157,481)
Interfund Transfers					
Tangible Capital Assets Purchased	(574,794)	(868,566)	1,443,360	-	
Local Capital	(3,174,895)		3,174,895	-	
Net Changes for the year	38,663	-	851,791	890,454	(157,481)
Accumulated Surplus (Deficit), end of year - Statement 2	2,649,765	-	84,649,927	87,299,692	86,409,238
Accumulated Remeasurement Gains (Losses) - Statement 3		68,956		68,956	38,365
	2,649,765	68,956	84,649,927	87,368,648	86,447,603

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	201,279,020	206,741,154	197,861,751
Other	405,600	382,118	411,520
Federal Grants	378,080	298,655	345,570
Tuition	11,636,845	11,707,993	11,202,453
Other Revenue	1,658,884	1,710,150	1,709,420
Rentals and Leases	997,336	1,030,446	909,201
Investment Income	1,305,000	1,486,794	2,029,144
Total Revenue	217,660,765	223,357,310	214,469,059
Expenses			
Instruction	187,887,590	190,823,094	182,571,710
District Administration	8,658,510	7,849,448	7,776,356
Operations and Maintenance	20,685,756	20,179,831	20,069,982
Transportation and Housing	741,933	716,585	793,273
Total Expense	217,973,789	219,568,958	211,211,321
Operating Surplus (Deficit) for the year	(313,024)	3,788,352	3,257,738
Budgeted Appropriation (Retirement) of Surplus (Deficit)	2,611,102		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(950,227)	(574,794)	(804,936)
Local Capital	(1,347,851)	(3,174,895)	(5,010,158)
Total Net Transfers	(2,298,078)	(3,749,689)	(5,815,094)
Total Operating Surplus (Deficit), for the year	-	38,663	(2,557,356)
Operating Surplus (Deficit), beginning of year		2,611,102	5,168,458
Operating Surplus (Deficit), end of year		2,649,765	2,611,102
Operating Surplus (Deficit), end of year			
Internally Restricted		2,649,765	2,437,107
Unrestricted			173,995
Total Operating Surplus (Deficit), end of year		2,649,765	2,611,102

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual	2025 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	198,796,333	199,149,854	193,593,488
ISC/LEA Recovery	(690,433)	(702,453)	(690,433)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	1,874,965	1,874,965
Funding for Graduated Adults	330,553	337,717	297,303
Student Transportation Fund	185,990	185,990	185,990
Support Staff Benefits Grant			311,629
Foundation Skills Assessment (FSA) Scorer Grant	15,693	15,693	15,693
Labour Settlement Funding		5,113,469	2,081,636
ICY Clinical Counsellor Funding	765,919	765,919	191,480
Total Provincial Grants - Ministry of Education and Child Care	201,279,020	206,741,154	197,861,751
Provincial Grants - Other	405,600	382,118	411,520
Federal Grants	378,080	298,655	345,570
Tuition			
Summer School Fees	51,800	51,800	44,650
Continuing Education	1,377,961	1,338,999	1,230,845
International and Out of Province Students	10,207,084	10,317,194	9,926,958
Total Tuition	11,636,845	11,707,993	11,202,453
Other Revenues			
Funding from First Nations	690,433	702,453	690,433
Miscellaneous			
Revenue Generation	54,000	26,411	62,675
Partnership Program	81,725	95,513	168,248
Transportation	74,371	72,543	109,284
After School Programming	312,160	169,958	159,035
Miscellaneous	358,907	534,900	413,946
Ridge Meadows College	21,288	42,372	39,799
BC Hydro Grant	66,000	66,000	66,000
Total Other Revenue	1,658,884	1,710,150	1,709,420
Rentals and Leases	997,336	1,030,446	909,201
Investment Income	1,305,000	1,486,794	2,029,144
Total Operating Revenue	217,660,765	223,357,310	214,469,059

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual	2025 Actual
	\$	\$	\$
Salaries			
Teachers	90,329,132	91,683,671	89,190,993
Principals and Vice Principals	9,682,315	9,794,344	10,068,569
Educational Assistants	26,897,824	27,362,548	25,367,070
Support Staff	15,389,249	15,391,213	14,521,541
Other Professionals	7,757,800	7,624,154	7,589,303
Substitutes	7,017,656	8,009,377	6,816,926
Total Salaries	157,073,976	159,865,307	153,554,402
Employee Benefits	42,274,228	43,161,814	40,156,814
Total Salaries and Benefits	199,348,204	203,027,121	193,711,216
Services and Supplies			
Services	7,918,433	7,583,154	7,855,019
Student Transportation	742,604	708,050	791,764
Professional Development and Travel	1,470,676	974,214	1,049,737
Rentals and Leases	9,407	9,048	7,637
Dues and Fees	177,543	178,629	176,715
Insurance	1,082,166	939,884	998,011
Supplies	4,581,049	3,504,626	3,861,523
Utilities	2,643,707	2,644,232	2,759,699
Total Services and Supplies	18,625,585	16,541,837	17,500,105
Total Operating Expense	217,973,789	219,568,958	211,211,321

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	70,109,964	402,427	66,313	560,317	-	5,156,334	76,295,355
1.03 Career Programs	415,262	34,257	588,024	-	7,207	24,666	1,069,416
1.07 Library Services	1,545,751	-	-	7,163	-	73,061	1,625,975
1.08 Counselling	2,355,639	-	-	-	-	26,550	2,382,189
1.10 Special Education	10,139,102	1,747,644	25,487,880	1,882,364	189,120	1,773,098	41,219,208
1.20 Early Learning and Child Care	-	-	-	3,969	-	-	3,969
1.30 English Language Learning	2,803,099	-	-	-	-	97,954	2,901,053
1.31 Indigenous Education	588,029	162,876	866,883	57,441	-	63,216	1,738,445
1.41 School Administration	-	6,925,667	-	3,245,021	-	209,566	10,380,254
1.60 Summer School	567,367	19,310	132,928	32,262	-	8,866	760,733
1.61 Continuing Education	-	17,481	-	135,623	855,721	-	1,008,825
1.62 International and Out of Province Students	3,109,486	311,351	-	528,856	284,550	149,439	4,383,682
1.64 Other	-	-	195,053	-	405,333	-	600,386
Total Function 1	91,633,699	9,621,013	27,337,081	6,453,016	1,741,931	7,582,750	144,369,490
4 District Administration							
4.11 Educational Administration			-	49,507	1,335,199	20,843	1,405,549
4.20 Early Learning and Child Care			-	-	-	-	-
4.40 School District Governance			-	503	425,491	-	425,994
4.41 Business Administration		173,331	11,638	754,974	2,103,174	70,347	3,113,464
Total Function 4	-	173,331	11,638	804,984	3,863,864	91,190	4,945,007
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	42,686	-	-	42,686
5.41 Operations and Maintenance Administration	49,972	-	13,829	197,032	1,458,108	35,549	1,754,490
5.50 Maintenance Operations	-	-	-	7,435,123	513,712	299,888	8,248,723
5.52 Maintenance of Grounds	-	-	-	434,164	-	-	434,164
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	49,972	-	13,829	8,109,005	1,971,820	335,437	10,480,063
7 Transportation and Housing							
7.41 Transportation and Housing Administration				24,208	46,539		70,747
7.70 Student Transportation							-
Total Function 7	-	-	-	24,208	46,539	-	70,747
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	91,683,671	9,794,344	27,362,548	15,391,213	7,624,154	8,009,377	159,865,307

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget (Note 15)	2025 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	76,295,355	19,563,426	95,858,781	2,544,711	98,403,492	95,801,145	95,004,164
1.03 Career Programs	1,069,416	302,888	1,372,304	677,481	2,049,785	2,002,921	2,123,953
1.07 Library Services	1,625,975	418,433	2,044,408	179,748	2,224,156	2,184,490	2,147,191
1.08 Counselling	2,382,189	578,474	2,960,663	55,252	3,015,915	3,169,097	2,887,854
1.10 Inclusive Education	41,219,208	12,023,855	53,243,063	726,847	53,969,910	53,067,396	49,689,907
1.20 Early Learning and Child Care	3,969	35	4,004	12,160	16,164	25,042	65,541
1.30 English Language Learning	2,901,053	758,658	3,659,711	32,241	3,691,952	3,646,815	3,093,185
1.31 Indigenous Education	1,738,445	439,397	2,177,842	239,035	2,416,877	2,586,482	2,954,194
1.41 School Administration	10,380,254	3,034,682	13,414,936	211,309	13,626,245	13,689,437	13,260,060
1.60 Summer School	760,733	167,550	928,283	15,874	944,157	942,957	862,270
1.61 Continuing Education	1,008,825	189,485	1,198,310	313,171	1,511,481	1,616,258	1,634,843
1.62 International and Out of Province Students	4,383,682	1,130,890	5,514,572	2,459,925	7,974,497	7,981,412	7,777,175
1.64 Other	600,386	170,388	770,774	207,689	978,463	1,174,138	1,071,373
Total Function 1	144,369,490	38,778,161	183,147,651	7,675,443	190,823,094	187,887,590	182,571,710
4 District Administration							
4.11 Educational Administration	1,405,549	423,801	1,829,350	379,436	2,208,786	2,244,077	2,305,202
4.20 Early Learning and Child Care	-	-	-	30	30	2,298	263
4.40 School District Governance	425,994	65,573	491,567	149,030	640,597	842,265	671,123
4.41 Business Administration	3,113,464	932,926	4,046,390	953,645	5,000,035	5,569,870	4,799,768
Total Function 4	4,945,007	1,422,300	6,367,307	1,482,141	7,849,448	8,658,510	7,776,356
5 Operations and Maintenance							
5.20 Early Learning and Child Care	42,686	11,425	54,111	12,596	66,707	88,878	91,521
5.41 Operations and Maintenance Administration	1,754,490	462,040	2,216,530	1,183,778	3,400,308	3,525,722	3,026,151
5.50 Maintenance Operations	8,248,723	2,367,695	10,616,418	2,275,938	12,892,356	13,001,569	12,802,136
5.52 Maintenance of Grounds	434,164	101,267	535,431	154,355	689,786	964,220	944,252
5.56 Utilities	-	-	-	3,130,674	3,130,674	3,105,367	3,205,922
Total Function 5	10,480,063	2,942,427	13,422,490	6,757,341	20,179,831	20,685,756	20,069,982
7 Transportation and Housing							
7.41 Transportation and Housing Administration	70,747	18,926	89,673		89,673	82,319	86,961
7.70 Student Transportation	-		-	626,912	626,912	659,614	706,312
Total Function 7	70,747	18,926	89,673	626,912	716,585	741,933	793,273
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	159,865,307	43,161,814	203,027,121	16,541,837	219,568,958	217,973,789	211,211,321

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	35,794,085	36,606,505	34,151,693
Other Revenue	5,195,000	6,758,546	6,567,273
Investment Income		45,088	49,393
Total Revenue	<u>40,989,085</u>	<u>43,410,139</u>	<u>40,768,359</u>
Expenses			
Instruction	39,736,384	42,105,450	39,592,223
District Administration	146,502	118,809	119,157
Operations and Maintenance	177,752	166,069	433,505
Transportation and Housing	158,850	151,245	96,044
Total Expense	<u>40,219,488</u>	<u>42,541,573</u>	<u>40,240,929</u>
Special Purpose Surplus (Deficit) for the year	<u>769,597</u>	<u>868,566</u>	<u>527,430</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	<u>(769,597)</u>	<u>(868,566)</u>	<u>(527,430)</u>
Total Net Transfers	<u>(769,597)</u>	<u>(868,566)</u>	<u>(527,430)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	11,115	217,067	1,328,171	-	5,942	2,108	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	705,148			272,000	56,350	305,597	651,305	853,904
Other			37,869	6,162,815					
Investment Income			12,915						
	517,597	705,148	50,784	6,162,815	272,000	56,350	305,597	651,305	853,904
Less: Allocated to Revenue	517,597	679,591	42,437	6,191,973	272,000	62,292	307,705	651,305	853,904
Deferred Revenue, end of year	-	36,672	225,414	1,299,013	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	517,597	679,591			272,000	62,292	307,705	651,305	853,904
Other Revenue			29,522	6,191,973					
Investment Income			12,915						
	517,597	679,591	42,437	6,191,973	272,000	62,292	307,705	651,305	853,904
Expenses									
Salaries									
Teachers						3,882	105,017	30,265	
Principals and Vice Principals							65,183	38,525	220,501
Educational Assistants		561,212		44,311	206,948	49,392		376,839	
Support Staff				38,328					99,653
Other Professionals									
Substitutes				181			5,158	8,143	388,799
	-	561,212	-	82,820	206,948	53,274	175,358	453,772	708,953
Employee Benefits		118,379		10,765	65,028	8,452	48,845	128,212	144,951
Services and Supplies	44,051		42,437	6,069,287	24	566	83,502	69,321	
	44,051	679,591	42,437	6,162,872	272,000	62,292	307,705	651,305	853,904
Net Revenue (Expense) before Interfund Transfers	473,546	-	-	29,101	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(473,546)			(29,101)					
	(473,546)	-	-	(29,101)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education (ECE) Dual Credit Program	Early Care & Learning (ECL)	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	115,519	22,416	24,735	-	65,253	36,641
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	25,610,406	4,734,486	158,850	51,000	5,000	525,000	1,882,964		
Other									
Investment Income				3,207		4,345			
	25,610,406	4,734,486	158,850	54,207	5,000	529,345	1,882,964	-	-
Less: Allocated to Revenue	25,610,406	4,734,486	151,245	106,457	22,416	123,239	1,882,964	65,253	36,641
Deferred Revenue, end of year	-	-	7,605	63,269	5,000	430,841	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	25,610,406	4,734,486	151,245	103,250	22,416	118,894	1,882,964	65,253	36,641
Other Revenue									
Investment Income				3,207		4,345			
	25,610,406	4,734,486	151,245	106,457	22,416	123,239	1,882,964	65,253	36,641
Expenses									
Salaries									
Teachers	20,318,146	362,917				3,961		41,314	
Principals and Vice Principals									
Educational Assistants				8,015			339,667	10,091	5,642
Support Staff									
Other Professionals						88,741	98,662		
Substitutes	1,562	3,216,828		2,701			16,421		
	20,319,708	3,579,745	-	10,716	-	92,702	454,750	51,405	5,642
Employee Benefits	5,290,698	1,154,741		2,377	(13)	28,288	104,067	13,848	999
Services and Supplies			151,245	93,364	1,584	2,249	1,324,147		30,000
	25,610,406	4,734,486	151,245	106,457	1,571	123,239	1,882,964	65,253	36,641
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	20,845	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(20,845)				
	-	-	-	-	(20,845)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

Schedule 3A (Unaudited)

	Professional Learning Grant	National School Food Program	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	225,605	197,937	564,813	2,817,322
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care		316,890		36,646,497
Other			606,839	6,807,523
Investment Income	4,227	4,387	16,007	45,088
	4,227	321,277	622,846	43,499,108
Less: Allocated to Revenue	103,418	441,752	553,058	43,410,139
Deferred Revenue, end of year	126,414	77,462	634,601	2,906,291
Revenues				
Provincial Grants - Ministry of Education and Child Care	99,191	437,365		36,606,505
Other Revenue			537,051	6,758,546
Investment Income	4,227	4,387	16,007	45,088
	103,418	441,752	553,058	43,410,139
Expenses				
Salaries				
Teachers	22,918			20,888,420
Principals and Vice Principals				324,209
Educational Assistants				1,602,117
Support Staff				137,981
Other Professionals				187,403
Substitutes	42,762			3,682,555
	65,680	-	-	26,822,685
Employee Benefits	12,538			7,132,175
Services and Supplies	25,200	172,471	477,265	8,586,713
	103,418	172,471	477,265	42,541,573
Net Revenue (Expense) before Interfund Transfers	-	269,281	75,793	868,566
Interfund Transfers				
Tangible Capital Assets Purchased		(269,281)	(75,793)	(868,566)
	-	(269,281)	(75,793)	(868,566)
Net Revenue (Expense)	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget (Note 15)	2026 Actual			2025 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Other Revenue	69,772		94,567	94,567	81,365
Amortization of Deferred Capital Revenue	7,004,361	7,028,346		7,028,346	6,878,052
Total Revenue	7,074,133	7,028,346	94,567	7,122,913	6,959,417
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	11,013,613	10,889,377		10,889,377	10,902,066
Total Expense	11,013,613	10,889,377	-	10,889,377	10,902,066
Capital Surplus (Deficit) for the year	(3,939,480)	(3,861,031)	94,567	(3,766,464)	(3,942,649)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,719,824	1,443,360		1,443,360	1,332,366
Local Capital	1,347,851		3,174,895	3,174,895	5,010,158
Total Net Transfers	3,067,675	1,443,360	3,174,895	4,618,255	6,342,524
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,009,512	(1,009,512)	-	
Tangible Capital Assets WIP Purchased from Local Capital		666,705	(666,705)	-	
Total Other Adjustments to Fund Balances		1,676,217	(1,676,217)	-	
Total Capital Surplus (Deficit) for the year	(871,805)	(741,454)	1,593,245	851,791	2,399,875
Capital Surplus (Deficit), beginning of year		71,706,157	12,091,979	83,798,136	81,398,261
Capital Surplus (Deficit), end of year		70,964,703	13,685,224	84,649,927	83,798,136

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	41,553,283	360,461,568	17,810,061	1,909,895	274,691	4,374,695	426,384,193
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw				88,240			88,240
Operating Fund		337,061	151,294	70,132		16,307	574,794
Special Purpose Funds		473,545	372,614	-		22,407	868,566
Local Capital		9,609	191,175	283,858		524,870	1,009,512
Transferred from Work in Progress		5,649,034	578,818				6,227,852
	-	6,469,249	1,293,901	442,230	-	563,584	8,768,964
Decrease:							
Deemed Disposals			1,654,351	96,490	49,075	1,221,484	3,021,400
Asset Retirement Obligation Adjustment		218,273					218,273
	-	218,273	1,654,351	96,490	49,075	1,221,484	3,239,673
Cost, end of year	41,553,283	366,712,544	17,449,611	2,255,635	225,616	3,716,795	431,913,484
Work in Progress, end of year		61,421,515	5,198				61,426,713
Cost and Work in Progress, end of year	41,553,283	428,134,059	17,454,809	2,255,635	225,616	3,716,795	493,340,197
Accumulated Amortization, beginning of year		200,721,641	8,957,135	925,794	176,226	2,496,906	213,277,702
Changes for the Year							
Amortization for the Year		8,058,940	1,762,981	208,277	50,031	809,148	10,889,377
		8,058,940	1,762,981	208,277	50,031	809,148	10,889,377
Deemed Disposals			1,654,351	96,490	49,075	1,221,484	3,021,400
Written-off During Year							-
							-
	-		1,654,351	96,490	49,075	1,221,484	3,021,400
Accumulated Amortization, end of year		208,780,581	9,065,765	1,037,581	177,182	2,084,570	221,145,679
Tangible Capital Assets - Net	41,553,283	219,353,478	8,389,044	1,218,054	48,434	1,632,225	272,194,518

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	24,290,246				24,290,246
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	40,010,294	584,016			40,594,310
Deferred Capital Revenue - Other	2,103,304	-			2,103,304
Local Capital	666,705				666,705
	42,780,303	584,016	-	-	43,364,319
Decrease:					
Transferred to Tangible Capital Assets	5,649,034	578,818			6,227,852
	5,649,034	578,818	-	-	6,227,852
Net Changes for the Year	37,131,269	5,198	-	-	37,136,467
Work in Progress, end of year	61,421,515	5,198	-	-	61,426,713

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	122,581,620	7,363,674	495,933	130,441,227
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	88,240			88,240
Transferred from Work in Progress	6,103,371			6,103,371
	6,191,611	-	-	6,191,611
Decrease:				
Amortization of Deferred Capital Revenue	6,761,179	252,792	14,375	7,028,346
	6,761,179	252,792	14,375	7,028,346
Net Changes for the Year	(569,568)	(252,792)	(14,375)	(836,735)
Deferred Capital Revenue, end of year	122,012,052	7,110,882	481,558	129,604,492
Work in Progress, beginning of year	19,981,682	3,960,147		23,941,829
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	40,594,310	2,103,304		42,697,614
	40,594,310	2,103,304	-	42,697,614
Decrease				
Transferred to Deferred Capital Revenue	6,103,371			6,103,371
	6,103,371	-	-	6,103,371
Net Changes for the Year	34,490,939	2,103,304	-	36,594,243
Work in Progress, end of year	54,472,621	6,063,451	-	60,536,072
Total Deferred Capital Revenue, end of year	176,484,673	13,174,333	481,558	190,140,564

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,024	162,762	3,518,149		3,681,935
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	40,682,550					40,682,550
Provincial Grants - Other			2,391,853			2,391,853
Investment Income				101,084		101,084
School Site Acquisition Fees				447,250		447,250
	40,682,550	-	2,391,853	548,334	-	43,622,737
Decrease:						
Transferred to DCR - Capital Additions	88,240					88,240
Transferred to DCR - Work in Progress	40,594,310		2,103,304			42,697,614
	40,682,550	-	2,103,304	-	-	42,785,854
Net Changes for the Year	-	-	288,549	548,334	-	836,883
Balance, end of year	-	1,024	451,311	4,066,483	-	4,518,818

**School District
Statement of Financial Information (SOFI)**

School District No. 42 (Maple Ridge – Pitt Meadows)

Fiscal Year Ended June 30, 2026

SCHEDULE OF DEBT

Information on all long-term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

School District No. 42 (Maple Ridge – Pitt Meadows)

Fiscal Year Ended June 30, 2026

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.42 (Maple Ridge – Pitt Meadows) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**School District
Statement of Financial Information (SOFI)**

School District No. 42 (Maple Ridge – Pitt Meadows)

Fiscal Year Ended June 30, 2026

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between School District No.42 (Maple Ridge – Pitt Meadows) and its non-unionized employees during fiscal year 2026.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
Elected Officials			
CAMPBELL, ALSTON HUDSON	TRUSTEE	\$ 34,225	\$ 5,786
DUMORE, KIMBERLY M.	VICE CHAIRPERSON	35,725	6,356
LIOSIS, GABRIEL THOMAS	TRUSTEE	9,259	-
MURRAY, MIKE W.	TRUSTEE	34,225	3,464
SHAW, PASCALE N.	TRUSTEE	34,225	3,169
SULLIVAN, KATHLEEN M.	TRUSTEE	34,225	1,772
YAMAMOTO, ELAINE A.	CHAIRPERSON	37,225	3,127
Total Elected Officials		\$ 219,110	\$ 23,675

NAME	POSITION	REMUNERATION EXPENSES	
Detailed Employees Exceeding \$75,000 Remuneration			
AASEN, KYLA	TEACHER	\$ 88,523	\$ -
ABBIS, SARA E.	TEACHER	104,553	-
ABLETT, DALE R.	TEACHER	121,944	31
ABMA, KEVIN	DIRECTOR, INFORMATION TECHNOLOGY	188,627	1,799
ACASTER, KELSEY L.	TEACHER	99,855	-
AFFLECK, MELISSA	TEACHER	119,287	378
AITKEN, KAREN L.	TEACHER	113,588	-
ALDERLIESTEN, RACHEL C.	TEACHER	101,202	-
ALGATE, JESSICA L.	TEACHER	90,601	-
ALIZADEH-EBADI, CHIANNE V.	TEACHER	76,877	-
ALLAN, APRIL	TEACHER	95,892	27
ALLAN, KEITH	TEACHER	112,623	-
ALLARD, FLETCHER C.	TEACHER	100,542	25
ALLISON, KARIN L.	TEACHER	104,877	-
ANDERSON, COLE A.	TEACHER	112,321	-
ANDERSON, KATHLEEN D.	DISTRICT PRINCIPAL, INDIGENOUS EDUCATION	161,433	6,120
ANDERSON, KERRY L.	TEACHER	109,626	29
ANDRES, AIVANIE T.	TEACHER	100,060	-
ANDRUSIW, NAOMI J.	TEACHER	96,193	29
ANGANU, ADRIANA	TEACHER	76,672	408
ANGOTTI, MARIA R.	TEACHER	112,090	-
APEDAILE, JESSICA K.	OCCUPATIONAL THERAPIST	118,965	1,178
ARAUJO, JERRY E.	TEACHER	112,563	-
ARNOLD, HANNAH	TEACHER	92,908	-
ASHLEY, JULIE C.	VICE PRINCIPAL	139,761	487
ASLAN, NADIMA	TEACHER	90,783	-
ATKINSON, AMY R.	TEACHER	91,933	-
AUDETTE, MARC D.	TEACHER	106,874	-
AUGER, MEGAN M.	TEACHER	111,020	-
AUJLA, RAPINDER S.	VICE PRINCIPAL	115,719	2,112
BAERG, HANNAH	VICE PRINCIPAL	139,823	2,977
BAILEY, BRYAN A.	TEACHER	118,899	-
BAILEY, KIRSTEN J.	TEACHER	94,574	-
BAIN, ALEXANDER W.	TEACHER	103,573	31
BALDASSI, MARIE A.	TEACHER	112,637	-
BANNING, JANA L.	TEACHER	91,356	77
BARNES, ALEXANDRA J.	TEACHER	110,374	-
BARTLE, BRANDALYN L.	TEACHER	112,619	-
BASKAYA, FADIME S.	TEACHER	100,093	292
BASSETTO, JULEE E.	TEACHER	87,464	-
BAYDO, CHERYL	TEACHER	112,298	68
BAZETT, KELLI E.	TEACHER	108,664	308
BEALE, MARK	TEACHER	112,604	-
BEATON, DANIEL W.	TRADESPERSON	82,808	-
BEAUCHESNE, TAYLAR P.A.	TEACHER	81,900	-
BECHLER-CARDIFF, ALEXANDRA A.	TEACHER	83,934	-
BELL, REBEKAH	TEACHER	104,953	838

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME		POSITION	REMUNERATION EXPENSES	
BELL, SHERENE C.	TEACHER		89,019	68
BELSEY, LAURA D.	TEACHER		85,002	-
BELSON, RUTH	TEACHER		111,439	-
BENNETT, JULIE	TEACHER		115,243	-
BERRY, JAMES T.	TEACHER		94,699	3,246
BERRY, OLIVIA M.	TEACHER		113,370	42
BETTS, CHRISTINE	TEACHER		115,171	-
BEUTLER, SHELLEY	TEACHER		115,369	-
BEVELAND-DALZELL, AARON A.	TEACHER		89,022	956
BEVELAND-DALZELL, HEIDI	TEACHER		115,968	110
BEVERIDGE, JENNIFER A.	PRINCIPAL		166,451	4,425
BEYER, BENJAMIN J.	TEACHER		89,177	27
BEYER, COURTNEY RAE	TEACHER		112,865	29
BHAGOWAT, OSHRIN O.	TEACHER		104,613	179
BIANCHI, LUISA M.	TEACHER		115,838	-
BICE, SHIRLEY M.	TEACHER		91,884	26
BIGGAR, MARK W.	TEACHER		114,908	1,001
BIGIOLLI, DANIELLE L.	SPEECH & LANGUAGE PATHOLOGIST		103,597	1,130
BIKIC, JOVO	ASSISTANT SUPERINTENDENT		209,123	12,851
BIKIC, STEPHANIE L.	TEACHER		111,036	-
BILN, LIBBY C.M.	TEACHER		81,542	2,497
BIRCH, REBECCA	TEACHER		97,260	-
BIRD, GEMMA L.	TEACHER		114,076	-
BIRKETT, LISA A.	TEACHER		99,923	-
BISHOP, WENDY	TEACHER		86,628	-
BLACK, EMILY E.	SPEECH & LANGUAGE PATHOLOGIST		118,631	1,886
BLACK, EMILY MEAGHAN	TEACHER		88,218	-
BLACKMON, WENDY	TEACHER		117,472	532
BLANCO, CATHRYN M.	PRINCIPAL		167,038	3,996
BLIGH, KIMBERLEY	TEACHER		112,562	-
BLOOM, ERICA M.	TEACHER		97,301	105
BLOOMFIELD, GILLIAN G.	SPEECH & LANGUAGE PATHOLOGIST		122,659	1,135
BODENSCHATZ, NATALIE J.	TEACHER		77,438	-
BOONE, JENNIFER	TEACHER		115,207	-
BORGHESI, MICHELLE B.	TEACHER		101,860	9
BOTA, JAN	TEACHER		84,757	-
BOUCHARD, MICHELLE C.	TEACHER		114,651	-
BOUEY, SHANNON	TEACHER		117,391	-
BOWDEN, EMILIE ANNE	TEACHER		112,592	1,013
BOYES, TRACY D.	TEACHER		101,024	27
BRADLEY, ELVIRA A.	TEACHER		112,036	1,754
BRADLEY, YURIY S.	TEACHER		76,726	-
BRAND, MEGHAN C.	TEACHER		109,596	447
BRANDEN, KATRINA P.	TEACHER		112,681	497
BRANDON, LAURA	TEACHER		179,293	172
BRANKOVIC, RAYNAH	TEACHER		81,427	-
BRAR, NAVDEEP	TEACHER		104,347	-
BREKKAAS, PHILIP B.	TEACHER		105,189	-
BREMA, RHONDALEE	TEACHER		115,171	-
BRINKERT, KATRINA G.	TEACHER		99,998	-
BRINKMANN, NADIA C.	TEACHER		115,171	62
BROWN, CHANTAL I.	TEACHER		87,705	-
BROWN, HAILEY S.	TEACHER		90,984	-
BROWN, JULIE	OCCUPATIONAL THERAPIST		118,971	1,044
BRUCE, LAURA	PRINCIPAL		160,103	2,449
BRYANT, AIMEE-ROCHELLE D.	TEACHER		105,875	-
BUCHOLZ, CHRISTINA	TEACHER		95,227	-
BUDD, ASSUNTA	TEACHER		103,682	1,303
BUDSHAH, VIBHA	TEACHER		114,735	-
BURDON, JAMES	TEACHER		105,665	-
BURNS, JACQUELINE	TEACHER		104,878	-
BURNS, SHALAN	TEACHER		115,408	473

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
BURNS, TIMOTHY	TEACHER	115,269	-
BZOWY, CORINNE	TEACHER	105,395	-
CACCHIONI, JENNY M.	TEACHER	97,470	-
CADIZ, BEN	TEACHER	112,830	-
CADIZ, STEPHANIE	TEACHER	90,098	-
CAFUTA, MICHAEL R.	TEACHER	104,614	-
CALDERWOOD, JODI L.	TEACHER	94,215	-
CAMERON, BRENDAN D.	TEACHER	103,185	378
CAMERON, KYLA L.	PRINCIPAL	165,247	2,510
CAMOZZI, DAN V.	TEACHER	128,557	-
CAMPBELL, CATHERINE	TEACHER	114,659	-
CAMPBELL, GILLIAN	TEACHER	123,814	1,171
CAMPBELL, SARA	TEACHER	122,809	2,070
CAMPBELL, SHANNON L.	TEACHER	116,966	-
CAO, TOMMY J.	TEACHER	95,036	225
CARELSE, HELEN	TEACHER	80,398	-
CARLOS, NATASHA J.	TEACHER	107,374	28
CARMICHAEL, MELISSA A.	TEACHER	80,030	-
CARNE, WILLIAM T.	MANAGER, RIDGE MEADOWS COLLEGE	103,541	211
CAROS, JENNIFER S.	SCHOOL PSYCHOLOGIST	132,869	2,519
CARR, KATIE M.	TEACHER	114,908	408
CARRISS, JOSH N.	TEACHER	115,485	136
CARRUTHERS, KAREN J.	TEACHER	101,663	84
CARRUTHERS, KIMBERLY	TEACHER	114,769	-
CARVER, DAWNE K.	TEACHER	113,704	51
CASSELMAN, ASHLEY D.	TEACHER	113,631	-
CAWKER, AMANDA	TEACHER	112,026	-
CHABOT, MICHELLE L.	TEACHER	119,072	1,260
CHAHAR LANG, SHAGHAYEGH	TEACHER	88,517	637
CHALMERS, LEAH L.	TEACHER	112,046	-
CHAN, JOHNNY	TEACHER	115,243	-
CHAN, SHARON T.W.	TEACHER	110,921	-
CHAND, MAUREEN A.	TEACHER	112,671	-
CHANG, ALBERT H.	TEACHER	112,561	-
CHAPMAN, HEATHER	TEACHER	115,229	-
CHAPPELL-MOSS, REBECCA K.	TEACHER	90,990	2,336
CHAUHAN, HARJIT K.	TEACHER	100,237	-
CHAUVEAU, INES L.	TEACHER	79,427	-
CHENG, MARIA A.	TEACHER	115,243	-
CHEUNG, YU-KIT	TEACHER	102,246	359
CHIU, CARMEN	TEACHER	108,356	-
CHOI, CLEMENT J.X.	SCHOOL PSYCHOLOGIST	88,905	5,179
CHOO, LYNDIA J.	TEACHER	105,184	-
CHOU, TERESA M.	TEACHER	112,621	-
CHOUDHARY, SAVITA	TEACHER	89,951	-
CHOW, WAYNE	VICE PRINCIPAL	154,260	2,424
CHU, BRUNO	TEACHER	116,149	-
CHUA, WILBETSON	TEACHER	109,575	-
CHUDY, DEVIKA	TEACHER	115,459	983
CHUNG, ANGELA C.	SENIOR MANAGER, HUMAN RESOURCES	155,211	1,742
CLANCY, MICHAEL	TRADESPERSON	84,806	220
CLARKE, JULIE M.	PRINCIPAL	158,599	1,140
CLARKE, KIMBERLEY	TEACHER	106,812	-
CLARKE, MATTHEW C.	TEACHER	106,955	-
CLAYTON, ANDREA C.	VICE PRINCIPAL	148,787	1,299
CLEARIHUE, STEPHANIE	TEACHER	112,035	714
CLIPPINGDALE, TODD A.	TEACHER	112,590	-
CLUTCHEY, DREW S.	TEACHER	115,171	-
COBER, KENNETH R. *	ASSISTANT SUPERINTENDENT	206,248	12,317
COGHILL, LISA	TEACHER	118,382	77
COLLETTE, SUZANNE	VICE PRINCIPAL	138,946	445
COLLYER, LEANNE	TEACHER	105,656	-

* Includes travel expenses for International Student Recruitment.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
COLPITTS, KRISTIE L.	DISTRICT VICE PRINCIPAL, LEARNING SERVICES	144,591	5,837
COLUCCIO, AMANDA C.	TEACHER	96,835	-
COMPTON, JASMIN	TEACHER	100,979	163
CONNOLLY, CHRISTOPHER H.	TEACHER	114,554	1,639
CONROY, MALIKA L.	TEACHER	117,009	633
COOK, COLLEEN D.	TEACHER	116,625	161
COOLEY, LARA M.	VICE PRINCIPAL	142,001	2,117
CORCORAN, JENNIFER J.	TEACHER	112,079	408
CORDONI, MEGHAN M.	TEACHER	112,562	-
CORNELL, JULIE P.	TEACHER	113,500	1,290
CORTINA, NATASHA R.	TEACHER	98,543	-
COWIE, ANTONY	TEACHER	104,145	-
COWIE, YURI C.	TEACHER	83,674	-
CRANNA, DEANNA N.	TEACHER	80,121	27
CRISAFI, SOPHIA C.	TEACHER	112,510	-
CROWHURST, MELANIE	TEACHER	84,827	-
CRUICKSHANK, CHELSEA D.	TEACHER	114,159	-
CRUIKSHANK, PARMINDER K.	TEACHER	105,199	-
CRUMP, CHRISTINA	PRINCIPAL	149,676	2,212
CSILLAG, VICTORIA R.A.	TEACHER	84,203	-
CUNNINGHAM, STEPHANIE L.	TEACHER	79,707	-
CURLEY, JACOB	TEACHER	105,175	48
CURWEN, JEFFREY	VICE PRINCIPAL	146,459	2,271
CURWEN, SCOTT M.	TEACHER	115,251	-
CUSHING, ANDREA	TEACHER	94,961	-
CUSTODIO, STACEY M.	TEACHER	97,964	-
CUTHBERTSON, KYRSTEN A.	TEACHER	112,975	-
DACIUK, MORGEN B.	TEACHER	113,926	-
DAHLE, JODI R.	TEACHER	87,315	267
DAHY ABHAI, ATISH	TRADESPERSON	90,478	220
DAIGNAULT, EMMA T.	TEACHER	84,400	-
DAILEY, TANYA E.	PRINCIPAL	159,463	1,962
DAILY, STEFANIE NICOLE	TEACHER	75,789	27
DAMOC, ANDA R.	TEACHER	107,819	-
DANESIN, ELENA	TEACHER	105,722	-
D'ANGELO, KEVIN M.	TEACHER	76,535	-
DANIELS, REBECCA A.	TEACHER	115,484	447
DANIELSON, ALEXIS A.	TEACHER	81,893	302
DAUKE, KIRA J.	TEACHER	84,057	-
DAVIDSON, PAUL C.	TRADESPERSON	80,674	90
DAVIS, COLIN	TEACHER	114,908	-
DAVIS, EDDIE G.	TEACHER	76,929	-
DAVIS, JEFFREY A.	TEACHER	114,102	-
DAVIS, MICHELLE	PRINCIPAL	158,382	168
DAWSON-BERG, JANELLE	TEACHER	91,205	-
DE ADDER, COURTNEY C.	TEACHER	91,262	-
DE LUCCA, ROSA C.	COUNSELLOR	116,306	-
DEARMAN, CARLA	TEACHER	116,764	31
DENTON, CHERYL L.	TEACHER	106,375	-
DEV, ASHISH	MANAGER, ENERGY & ENVIRONMENT SUSTAINABILITY	104,964	4,376
DEVITA, MICHAEL D.	TEACHER	112,561	-
DEW, NEYSA M.	TEACHER	104,927	-
DHILLON, HARDEEP **	FORMER SUPERINTENDENT	94,401	-
DHILLON, SUSAN	DISTRICT PRINCIPAL, LEARNING RESOURCES	166,962	9,294
DI TURI, ANDRIA	TEACHER	120,090	1,010
DICKIN, RANDY	TEACHER	115,505	-
DILLEN, ALEESHA M.	TEACHER	100,248	105
DILLEN, MACKENZIE C.	TEACHER	75,830	-
DILLEY, ROBYN	TEACHER	88,778	-
DILLEY, TIMOTHY M.	TEACHER	112,736	-
DIMMOCK, JAYMES T.J.	TEACHER	112,857	-
DIMMOCK, SIMARPAL K.	TEACHER	113,201	-

**** Remuneration includes retirement allowance.**

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME		POSITION	REMUNERATION EXPENSES	
DINGLER, BRAD S.	TEACHER		115,493	4,970
DINGWALL, DAYNA	TEACHER		94,375	-
DINH, JENNIFER N.	TEACHER		93,601	-
DINSA, KAMALJIT K.	TEACHER		112,085	-
DISHER, EDWARD C.	TEACHER		106,637	-
DIXON-WARREN, GWYNETH L.	DISTRICT PRINCIPAL, HUMAN RESOURCES		168,180	3,324
DMITRIEFF, MARTIN	TEACHER		115,643	-
DO COITO ANTUNES MAFRA, DULCE	TEACHER		92,117	-
DOBIE, SELENA M.	TEACHER		91,967	-
DOLKHANIAN, JESSICA	MANAGER, EMPLOYMENT SERVICES		108,402	2,320
DONKERSLOOT, ANTON L.	TEACHER		103,562	-
DONOVAN, DANIELLE	TEACHER		115,816	-
DORAN-EDDY, KRISTYNA	TEACHER		105,831	-
DOS LIMA LLOYD, GABRIEL LUIS *	MANAGER, MARKETING & RECRUITMENT, INTERNATIONAL ED.		139,585	61,718
DOUGHTY, DULCIA A.	TEACHER		102,900	378
DOWLER, ALAINA J.	TEACHER		115,688	-
DOWLER, MARK C.	TEACHER		111,646	33
DOWNES, STEPHANIE LYNNE	TEACHER		112,304	-
DOWNNEY, LAURA C.	TEACHER		116,741	-
DOWNES, TERESA E.	SUPERINTENDENT AND CEO		315,690	15,468
DOYLE, DESMOND P.	TEACHER		93,397	-
DOYON, MICHAEL DANIEL	TEACHER		88,526	75
DRAFI, RACHEL	TEACHER		112,370	12
DRAFI, ROBERT J.	TEACHER		114,674	72
DRAKE, KAITLYN A.	TEACHER		95,848	100
DRAPER, CRAIG	TEACHER		105,197	-
DRINKLE, JOANNA	TEACHER		112,356	-
DRISCOLL, ERIC L.	TEACHER		118,944	27
DRYDEN, TRACEY L.	TEACHER		126,516	-
DUCLOS, LUC J.	TEACHER		75,424	-
DUECK, KELVIN L.	TEACHER		112,178	31
DUMORE, SYDNEY R.	TEACHER		89,955	-
DUNBAR, LEANNE	DISTRICT LIBRARIAN		119,776	408
DYER, DEANNA L.	TEACHER		112,561	26
DYKEMAN, TRACEY M.	TEACHER		84,044	-
EASBY, CONRAD J.	TEACHER		112,868	-
EASBY, KATHRYN A.	TEACHER		117,237	-
EBERHARDT, AMANDA	TEACHER		98,527	-
EDGE, ALICIA E.M.	TEACHER		105,139	-
EDGETT, SHANNON E.	TEACHER		104,138	267
EDWARDS, JOANNA L.	TEACHER		91,929	-
EDWARDS, SIMON C.	TEACHER		119,526	282
EEG, LAURA D.	TEACHER		99,942	-
EGLINGTON, STEPHANIE B.	TEACHER		111,265	100
ELDER, FIONA M.	TEACHER		113,294	-
ELKE, RAMONA L.	TEACHER		115,250	-
ELLIOTT, KODEI	TEACHER		112,618	547
ELLIOTT, SAMANTHA	MANAGER, FACILITIES PLANNING & CAPITAL PROJECTS		122,813	933
ELLIOTT, SIOBHAN A.	TEACHER		114,148	-
ELPHICK, HEATHER E.	TEACHER		115,228	-
ELPHICK, KEN E.	PRINCIPAL		167,320	4,603
EMOND, MEGAN	TEACHER		112,056	-
ESKANDARI ALOUGHREH, SUSAN	TEACHER		101,597	570
EVENSON, KAYLA L.	TEACHER		77,037	-
EWALD, CHERYL L.	TEACHER		122,944	-
FABER, ASHLEY A.	TEACHER		98,894	2,985
FAHLMAN, KATELYN M.	TEACHER		75,676	-
FAIRWEATHER, CHELSEA R.	TEACHER		105,238	25
FALEZ, CHLOE E.	TEACHER		82,243	-
FAMULSKA, KATHERINE S.	TEACHER		85,885	-
FAN, WEI	SENIOR MANAGER, FACILITIES MAINTENANCE		131,842	2,313
FARESIN, RANDY PETER	TEACHER		105,211	-

* Includes travel expenses for International Student Recruitment.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
FARINHA, MARIA ROSARIO	TEACHER	80,587	27
FARRELL, TALIA K.	TEACHER	82,918	567
FARZANFAR, FARZAD	COMPUTER NETWORK TECHNICIAN	75,428	2,268
FAULKNER, BRENT	TEACHER	113,021	-
FAULKNER, COLE T.K.	TEACHER	120,607	1,803
FEIR, SHERRILL LYNNE	TEACHER	112,116	-
FERDOSIAN, MOEIN	TEACHER	105,244	2,132
FERGUSON, ELLERY L.	TEACHER	112,603	-
FERGUSON, MICHAEL	TEACHER	104,136	-
FERRIER, SARAH	TEACHER	112,633	1,754
FEWTRELL, HAYLEY R.	TEACHER	76,278	-
FIERRO, ANDRES	TEACHER	80,153	-
FISCHER NORMAN, HEATHER A.	TEACHER	114,170	1,121
FISHER, DANIEL A.	TEACHER	114,854	27
FISHER, KATELYN D.	TEACHER	75,249	27
FISHER, MELISSA	TEACHER	111,103	-
FITZGERALD, SEAN D.	TEACHER	109,670	59
FITZPATRICK, AMY K.	TEACHER	112,768	-
FLAG, LISA K.	TEACHER	113,270	-
FLAHMERI, TAANNIA	PROGRAM CHAIR, RIDGE MEADOWS COLLEGE	84,999	39
FLEMING, CAROLE L.	TEACHER	84,690	-
FLETT, CYNTHIA K.	TEACHER	112,561	-
FLIGG, KELSEY	TEACHER	115,877	408
FLORES ALPIREZ, JIMMY	SENIOR COMPUTER NETWORK TECHNICIAN	78,988	809
FONTAINE, MARIE	TEACHER	111,778	-
FOO, XING X.	TEACHER	104,931	-
FORD, HILAIRE C.	TEACHER	115,237	161
FOSTER, RONALD	TEACHER	112,562	102
FOURCHALK, LISA M.	TEACHER	114,705	38
FOURNIER, KAILEY	TEACHER	75,396	-
FRANCIS, DENA	TEACHER	105,139	-
FRANCO, JULIE C.	TEACHER	112,938	-
FRANCO, PAUL	TEACHER	123,099	104
FREER, VICTORIA M.	TEACHER	122,692	2,295
FREND, GRANT W.	PRINCIPAL	166,962	2,469
FREND, LENA C.	MANAGER, EXECUTIVE SUPPORT SERVICES	99,673	1,554
FRIESEN, CURTIS M.	TEACHER	104,939	-
FRIESEN, JEANNIE	TEACHER	112,424	-
FRISK, KRISTI L.	COUNSELLOR	119,228	-
FROELICH, MATTHEW	PROJECT MANAGER, INFORMATION TECHNOLOGY	122,392	456
FROELICH, REBECCA M.	TEACHER	84,687	-
FULGUERAS, MEGAN C.	TEACHER	112,638	-
FULLER, JESSICA M.	TEACHER	104,900	-
FULLER, MELISSA D.	TEACHER	113,226	-
FUNK, CHRISTY LEE	TEACHER	105,139	-
GALLOP, JENNIFER	PRINCIPAL	158,509	4,584
GALVIN, JENNIFER ANN LEES	TEACHER	115,086	498
GARANT, KYLA M.	TEACHER	77,504	-
GARANT, LEIANE	TEACHER	112,156	-
GARCIA CANO, ERIKA L.	TEACHER	112,500	294
GARNEAU, ALISON	TEACHER	112,562	42
GARNEAU, JESSICA S.	TEACHER	104,749	-
GASPAROVIC, MIRANDA C.	TEACHER	78,553	-
GAWEHNS, HEIDI J.	TEACHER	98,321	-
GEISLER, KIEREN C.	TEACHER	101,275	-
GEORGE, KRISTOPHER K.	TEACHER	119,969	-
GERNAEY, SHANNON N.	TEACHER	115,532	-
GHUMAN, KAWALDEEP KAUR	TEACHER	114,781	-
GIBBS, JACLYN E.	TEACHER	112,561	123
GILDERS-JOSEPH, MELISSA	TEACHER	106,205	1,010
GILL, JEMSHER S.	TEACHER	112,670	497
GILL, KANWALJIT K.	TEACHER	113,495	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
GILL, MICHELLE	TEACHER	77,133	-
GILL, RANJOT SINGH	TEACHER	89,426	-
GILLIS, TAMMY LEANNE	TEACHER	89,124	-
GILMOUR, CHRISTINE	TEACHER	105,788	100
GIRARD, MARK J.	TEACHER	117,359	-
GIRBAV, ANNE	VICE PRINCIPAL	146,383	1,767
GIOTTO, LUIGI D.	DIRECTOR, FACILITIES	203,441	1,013
GLASGOW, CHERYL E.	TEACHER	105,139	-
GLOWA, KRYSTIN K.	TEACHER	103,303	1,005
GODDARD, ANDREA	TEACHER	112,604	-
GODFREY, DAVID P.	TEACHER	114,918	-
GODFREY, EIRA	TEACHER	116,547	124
GODFREY, JENNIFER L.	TEACHER	112,561	250
GOLDSMITH, MARK N.V.	TRADESPERSON	84,867	262
GOODMAN, TODD D.	TEACHER	130,444	155
GORE, LISA L.	TEACHER	95,325	-
GOSSELIN, YVOMIL B.	TEACHER	81,939	-
GOWAN, AMANDA E.	TEACHER	111,720	27
GRANT, GRAEME A.	TEACHER	111,296	915
GRANT, JESSICA A.	TEACHER	117,053	-
GRAY, DANIELLE	TEACHER	101,950	348
GRAY, JENNIFER S.E.	TEACHER	90,582	-
GRAY, NICOLA	TEACHER	111,390	-
GRAY, STEVEN A.	TEACHER	112,604	-
GREENE, SUSAN	TEACHER	112,566	808
GREGSON, ANGIE D.	TEACHER	113,687	-
GRIFFIS, PAMELA	TEACHER	112,601	929
GRILL, DANIEL	TEACHER	120,734	56
GRILL, LISA M.	TEACHER	106,120	300
GRUBB, TARYN D.	TEACHER	100,231	855
GUBERT, LIVIO L.	TEACHER	123,593	1,111
HAAVISTO, MARITA	TEACHER	112,590	100
HACHE, JOSEPH SERGE	TEACHER	103,092	29
HAGGARD, KRISTEN F.	TEACHER	112,091	-
HAGUE, JENNIFER	TEACHER	82,829	-
HALENAR, ANGELA J.	TEACHER	127,968	1,204
HALFNIGHTS, KELLY	TEACHER	114,908	-
HALFNIGHTS, STEVEN L.	TEACHER	112,681	87
HALINA, MARISSA	TEACHER	80,138	267
HALL, CATRIN	TEACHER	88,893	-
HALLATE, GURMINDER SINGH	TEACHER	115,821	188
HAMELIN, TRACY L.	TEACHER	100,513	743
HAMPTON, JASON	TEACHER	105,284	-
HAN, ADDISON T.Y.	TEACHER	85,487	-
HANLON, MICHAEL G.	TEACHER	123,818	-
HANSEN, JENNIFER A.	TEACHER	112,328	37
HANSVALL, DERRICK J.	TEACHER	125,141	-
HARAS, SUSAN J.	TEACHER	112,892	-
HARDY, DALE K.	TEACHER	105,139	-
HARMON, ANDRIA	TEACHER	98,709	-
HARMON, RYAN	TEACHER	114,646	-
HARMSTON, LORNA	TEACHER	116,161	-
HARNETT, JEAN M.	PROGRAM MGR, COMMUNITY CONNECTIONS & FOOD SECURITY	106,930	4,102
HARRINGTON, JESSICA H.	ICY CLINICAL COUNSELLOR	116,342	3,896
HARRIS, CHARMAINE M.	TEACHER	76,549	-
HARRIS, MELANIE	TEACHER	118,141	215
HARTWIG, CHRISTIE L.	TEACHER	88,866	105
HAYCOCK, KERI	TEACHER	123,336	-
HAYER, JETANDER	MANAGER, OPERATIONS	146,593	2,461
HAYHOE, JODI M.	TEACHER	115,659	-
HAYWOOD, ANDREA N.	TEACHER	75,146	29
HE, DANIEL ZIYI	TEACHER	98,087	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
HEALY, BRIAN W.S.	VICE PRINCIPAL	113,259	1,537
HEARTS, NATHAN S.	MANAGER, PROCUREMENT	110,064	551
HENDERSON, BARRY K.	TEACHER	104,847	-
HENRY, MORGAN M.	TEACHER	95,003	-
HENSCHALL, SHERILYN M.	TEACHER	110,917	408
HENTGES, JEWEL L.	TEACHER	83,432	-
HERBRANSON, RACHAEL D.	TEACHER	114,154	-
HERMAN, BRODY	TEACHER	105,613	10
HERMAN, KYLIE M.	TEACHER	84,089	-
HERRMANN, MARK A.	SENIOR COMPUTER NETWORK TECHNICIAN	80,692	-
HERRMANN, PAMELA	TEACHER	112,561	29
HESKETH, CAMILLE LOUISE	TEACHER	92,013	-
HICKEY, LAUREEN L.	PRINCIPAL	159,301	1,234
HIEBERT, MICHELLE L.	TEACHER	111,491	-
HILL, LINDICE A.	TEACHER	124,438	632
HILLIARD, CHRISTINE A.	TEACHER	124,200	1,287
HINDSON, TANYA	TEACHER	114,980	33
HINE, LINDSEY A.	TEACHER	120,230	363
HOLLAND, HEATHER C.	TEACHER	114,322	-
HOLMAN, JENNIFER S.	TEACHER	118,293	-
HOLMES, GIANNA	TEACHER	112,561	-
HOLT, LINDSEY	TEACHER	112,298	-
HOMENIUK, NATASHA M.	TEACHER	112,633	-
HOOGSTINS, CASSIDY J.A.	TEACHER	76,006	-
HOOGSTINS, LINDA	TEACHER	117,973	408
HOOPER, JAMES T.	COUNSELLOR	119,156	447
HORTON, JARRETT	TEACHER	114,226	-
HOWITT, JESSICA O.	TEACHER	86,696	-
HOYES, DEBORA	TEACHER	102,765	408
HOYME, THOMAS F.	TEACHER	123,824	300
HSIAO, FEN	TEACHER	100,753	637
HUBER, DANNIELLE P.	TEACHER	116,604	-
HUBERT, GRACE L.	TEACHER	79,114	294
HUMER, ANDREA	TEACHER	112,634	100
HUMESTON, DYLAN T.	TEACHER	83,768	-
HUNDAL, NARINDER K.	TEACHER	102,251	-
HUNT, DEBBIE L.J.	TEACHER	76,588	-
HUNTER, TRACY M.	TEACHER	104,613	-
HUSSEY, STEPHEN P.	TEACHER	105,139	-
HUXTABLE, CLIFTON	TEACHER	96,030	30
IACOBUCCI, DEANNE	TEACHER	105,140	26
ISHANI, IMRAN	TEACHER	112,563	20
JACKSON, DOUGLAS B.	TEACHER	104,087	-
JAKEWAY, LISA J.	TEACHER	115,040	-
JAMIESON, CHARLENE	TEACHER	115,171	-
JAMIESON, DAVID	TEACHER	112,562	-
JAMIESON, MARLA L.	TEACHER	112,562	-
JEANG, ANDREA M.	TEACHER	113,722	-
JENSEN, LINDA D.	TEACHER	104,089	26
JENSEN, PAUL A.	TRADESPERSON	92,619	357
JESSEN, JENNIFER M.	TEACHER	85,514	-
JINNOUCHI, CHARLES D.	TEACHER	75,082	-
JOB, KELLY L.	TEACHER	114,655	-
JOHN, ALLAN	SYSTEMS ANALYST	110,270	259
JOHN, ANNA INY	MANAGER, PAYROLL & BENEFITS	133,163	2,475
JOHNSON, CARLY	TEACHER	104,619	-
JOHNSON, GRAEME Z.	TEACHER	112,643	-
JOHNSON, PAULA R. *	ASSISTANT MGR, MARKETING & RECRUITMENT, INTERNATIONAL ED.	101,654	25,656
JOHNSTONE, CHARLENE	TEACHER	112,561	267
JONES, TAMMY C.	TEACHER	111,763	-
JORDISON, HELEN	TEACHER	117,594	-
JOWETT, KELLY	TEACHER	129,948	-

* Includes travel expenses for International Student Recruitment.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME		POSITION	REMUNERATION EXPENSES	
JUDE, EMILY J.	TEACHER		91,093	-
JUNG, TERRENCE	TEACHER		112,345	-
KALANJ, KRYSTLE	TEACHER		90,699	-
KANIA, LISA	VICE PRINCIPAL		146,459	2,717
KARAMANIAN, JACOB	TEACHER		98,553	-
KARCIOGLU, BRETT	TEACHER		76,056	65
KARSENTI, LAURA	COUNSELLOR		99,989	-
KATER, STEVE	VICE PRINCIPAL		146,459	3,134
KAUR, NAVDIPAK	HUMAN RESOURCES RECRUITMENT & EMPLOYMENT SPECIALIST		85,341	694
KAUR, ROOPDAMAN	TEACHER		84,097	-
KAZEMI, ARAM N.	TEACHER		83,763	-
KAZUN, KEVIN R.	TEACHER		100,930	-
KEATS, KYLEIGH A.	TEACHER		106,454	-
KEATS, SCOTT B.	TEACHER		90,290	-
KEELER, ESTELLE	TEACHER		119,837	2,059
KEENAN, CARISSA LYNN	TEACHER		114,714	-
KEMP, JULIA G.	TEACHER		84,491	-
KENNEDY, MATTHEW B.	TEACHER		77,461	-
KHAN, FATIMA	TEACHER		115,003	-
KHARIKIAN, SARAH A.	TEACHER		102,698	2,213
KHULLAR, GURMEET KAUR	TEACHER		86,057	151
KIBBINS, CANDACE	TEACHER		112,595	-
KIDD, BRITNI E.	TEACHER		80,904	-
KIENEKER, ERIN	TEACHER		114,872	42
KIM, JULIE JI SEON	SCHOOL PSYCHOLOGIST		93,964	2,073
KIM, SHALLY S.	TEACHER		105,139	-
KING, JACQUELINE E.M.	SPEECH & LANGUAGE PATHOLOGIST		93,721	1,152
KING, JEANETTE	TEACHER		115,971	-
KINGMAN, ALICIA E.	TEACHER		112,564	-
KINGMAN, BRENT D.	TEACHER		120,268	-
KINNEE, CAROL A.	TEACHER		114,985	-
KIRKPATRICK, DUANE O.	TEACHER		92,238	418
KITAMURA, LEAH	TEACHER		115,746	1,116
KITE, DANIEL P.H.	TEACHER		100,825	-
KITTS, SAMANTHA R.	TEACHER		91,194	-
KLEIN, NASTASHA L.	TEACHER		100,673	-
KNITTEL, DOMINIQUE H.	TEACHER		112,364	-
KNOWLES, LANI J.	TEACHER		107,015	1,011
KNOX, THERESA	TEACHER		121,458	229
KOCUREK, LAURA	TEACHER		112,176	27
KOEPKE, CHELSEA A.	TEACHER		99,427	-
KONDO, VICTORIA C.	TEACHER		77,401	-
KONG, KRISTA	TEACHER		112,561	-
KONKIN, NATALIE	TEACHER		94,053	-
KOOP, DARYL G.	TRADESPERSON		84,703	-
KORAN, JULIE M.	TEACHER		84,837	-
KOSHLAY, ERIN	TEACHER		115,254	27
KOSSABER-GRAHAM, MEGAN K.	TEACHER		98,932	-
KOTSALIS, DEMETRA	VICE PRINCIPAL		132,770	1,520
KOTWAL, SHERNAZ	TEACHER		107,156	-
KRAAKMAN, JAYME A.	TEACHER		81,436	-
KRAVCHENKO, ELINA	TEACHER		112,682	-
KRISTOFFERSSON, AMY J.	TEACHER		117,671	25
KULAR, AJVINDER S.	SENIOR COMPUTER NETWORK TECHNICIAN		82,033	-
KURYLYK, DALE J.	TEACHER		115,633	-
KUSNEZOV, TIFFANY	TEACHER		129,072	289
KUXHOUSE, KEVEN S.	TEACHER		75,348	-
KWOK, CATHERINE S.	TEACHER		104,795	-
KYLE, MACKENZIE E.	TEACHER		80,962	-
LABELLE, AIMEE J.	TEACHER		94,473	-
LACHANCE, LISA M.	TEACHER		107,285	475
LAKE, NATALIE A.	TEACHER		112,405	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
LALANI, RIZWAN	TEACHER	115,288	-
LAMBERT, NICOLE	TEACHER	92,779	-
LAN, XI	TEACHER	87,184	-
LANE, LINDSAY	TEACHER	112,041	-
LANGRIDGE, SAMUEL J.	TEACHER	112,821	-
LAPOINTE, PATRICIA M.R.	TEACHER	112,873	-
LAROCQUE, RYAN A.	TEACHER	98,943	-
LAROSE, CHEYENNE L.	TEACHER	76,691	293
LARSEN, DALYCE	TEACHER	106,382	-
LARSON, KIMBERLY	TEACHER	114,910	-
LARSON, STEPHANIE A.	TEACHER	80,681	-
LAURIDSEN, KRISTI	TEACHER	118,636	429
LAWRANCE, LISA M. **	PRINCIPAL	141,389	94
LAYCOCK, MEAGHAN H.L.	TEACHER	78,607	-
LE SAGE, ROBERT	TEACHER	115,500	-
LE, DAVID	TEACHER	98,089	995
LEBLANC, JANINE A.	TEACHER	96,219	-
LEBRUN, NICOLE E.	TEACHER	112,562	498
LEE, AIMEE K.	TEACHER	92,710	60
LEE, ANDREW H.	TEACHER	117,761	-
LEE, NAOMI	SPEECH & LANGUAGE PATHOLOGIST	107,622	1,289
LEE-YOUNG, JESSICA M.	TEACHER	83,044	-
LEIER, CANDICE	TEACHER	112,298	-
LEMIRE, SARAH	TEACHER	103,039	-
LEMMEN, AIMEE	TEACHER	113,495	-
LEMMEN, KIEL C.	TEACHER	126,033	-
LENDVOY, CHELSEA M.	PRINCIPAL	159,128	1,334
LENDVOY, JEREMY W.	VICE PRINCIPAL	129,362	1,455
LENTON, ANDREW	TEACHER	115,606	-
LESAGE, KAREN	PROGRAM CHAIR, RIDGE MEADOWS COLLEGE	84,524	1,118
LEVESQUE, THOMAS	PRINCIPAL	161,279	1,183
LEVINGTON, EDWARD D.P.	CUSTODIAL SUPERVISOR	115,411	3,983
LEVITT, CHANTELE J.	TEACHER	79,072	-
LIMBER, LINDSAY M.	TEACHER	103,719	-
LINDE, PAMELA R.	TEACHER	90,069	-
LINDERT, KERSTIN	TEACHER	85,671	-
LINDGREN, ANDREA A.	TEACHER	105,216	42
LINDGREN-STREICHER, KARL E.	VICE PRINCIPAL	149,386	2,103
LINDSAY, ROBERT J.	TEACHER	80,838	-
LING, DANIELLE K.	TEACHER	94,392	29
LITT, AMNTHEEP S.	TEACHER	111,723	146
LIU, JANIS YUN HAH	VICE PRINCIPAL	135,353	2,847
LIVERSIDGE, IAN G.	PRINCIPAL	169,620	1,506
LIVERSIDGE, LESLEY A.	TEACHER	115,197	26
LOCKETT, LISA M.	TEACHER	114,861	-
LOCKHART, NOREEN A.	TEACHER	110,931	267
LODGE, SHERRY	TEACHER	90,082	-
LOEWEN, RACHELLE ERIKA	TEACHER	93,967	-
LONG, MEGAN E.	TEACHER	88,313	-
LONGLITZ, HALEY N.	TEACHER	112,103	-
LOUTET, SHAWNA	TEACHER	121,490	-
LOVE, SARAH L.	TEACHER	94,975	-
LOWRIE, SYDNEY REAL	TEACHER	77,037	-
LOWRY, SHANNON	TEACHER	95,874	-
LOZADA, ASHLEY D.	TEACHER	102,122	-
LOZINSKI, GARY A.	PRINCIPAL	161,616	1,301
LUDEMAN, KYLE D.	TEACHER	116,768	3,974
LUDEMAN, MICHELLE	TEACHER	114,908	-
LUNDGREN, KATHERYN A.	TEACHER	113,736	-
LUNOCH, JENNIFER A.	TEACHER	128,472	845
LUNOCH, NIKKI A.	VICE PRINCIPAL	126,292	631
LYLE, REBECCA	EXECUTIVE COORDINATOR	114,887	57

*** Remuneration includes retirement allowance.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
LYMAN, MEGAN	TEACHER	92,650	-
LYON, CHRISTELLE	OCCUPATIONAL THERAPIST	77,863	474
MACARAYAN, REUJEN	TEACHER	91,504	-
MACDONALD, DIONNE M.	HUMAN RESOURCES ADMINISTRATOR	89,862	3,604
MACDONALD, HANNAH G.	PROGRAM MGR, COMMUNITY CONNECTIONS & HEALTHY LIVING	88,414	2,285
MACDONALD, HEATHER L.	TEACHER	115,739	-
MACDONALD, JENNIFER R.	TEACHER	127,498	1,798
MACDONALD, MARISSA L.	TEACHER	96,527	441
MACDONALD, SARAH M.	TEACHER	115,171	-
MACDONELL, SYDNEY	TEACHER	86,551	447
MACDOUGALL, MARY B.	TEACHER	87,672	163
MACGREGOR, ALEX	TEACHER	112,310	-
MACGREGOR, ELISA	TEACHER	110,891	-
MACINNES, ANDREA	TEACHER	125,520	1,695
MACKENZIE, DEVON	TEACHER	112,966	225
MACKENZIE, LAURA M.	TEACHER	88,924	-
MACKENZIE, LEAH M.	SENIOR MANAGER, INFORMATION TECHNOLOGY	138,813	1,084
MACLEOD, KATIE D.	TEACHER	103,701	66
MACPHAIL, ALEXANDRA J.	TEACHER	88,990	-
MACPHERSON, SHANA	TEACHER	112,608	-
MAGUIRE, JACQUELINE K.	TEACHER	110,638	-
MAH, LEANNE M.	TEACHER	114,908	-
MAH, STEPHANIE L.	TEACHER	88,526	-
MAH, STEVEN K.	TEACHER	123,434	-
MAHAL, KEVIN	TEACHER	111,025	-
MAHER, SARA	TEACHER	89,834	-
MAIDMENT, TAMMY L.	MANAGER, CHILD CARE	88,451	1,496
MALISH, CANDICE A.	TEACHER	79,590	-
MANG, REBECCA K.	TEACHER	114,124	29
MANN, JATINDER S.	MANAGER, BUDGETS	103,926	1,263
MANN, YAS	TEACHER	119,837	1,190
MANNING, KARYN N.	TEACHER	81,606	-
MANTEL, CYNTHIA L.	TEACHER	115,171	-
MANWEILER, DARREN	TEACHER	131,547	-
MANWEILER, TAMARA A.	TEACHER	114,674	1,130
MANYK, ANGELA E.	TEACHER	101,480	-
MARCHAND, GRACE D.C.	TEACHER	112,414	-
MARSHALL, ALLISON M.	TEACHER	115,722	-
MARTIN, JACQUELINE	TEACHER	82,270	-
MASSEY, JULIA	TEACHER	112,590	267
MASSULLO, ERICA D.	TEACHER	86,342	-
MASTIN, KAREN	TEACHER	112,619	-
MATLOCK, SARAH	TEACHER	112,630	27
MATTHEW, MAYA S.	TEACHER	114,908	-
MATTHEW, MORGAN	TEACHER	78,595	-
MATTHEWS, THORNE H.	TEACHER	91,420	348
MAXWELL, LIESA	TEACHER	96,542	-
MAYER, LAURA J.	TEACHER	84,117	-
MAYNE, JOSEPHINE S.	TEACHER	90,397	1,797
MAYNES, JENNIFER L.	TEACHER	115,724	527
MAYR, JUSTINA T.	TEACHER	87,736	27
MAZZEI, LYDIA C.	TEACHER	114,913	94
MCALISTER, BRANDON C.	TEACHER	126,262	29
MCBAY, SHAANA	TEACHER	110,433	225
MCBRIDE, KRYSTA L.	COUNSELLOR	118,631	264
MCCAFFERTY, JULIE A.	TEACHER	112,341	-
MCCAFFERTY, SCOTT	TEACHER	112,210	124
MCCARTIE, MATTHEW W.	TEACHER	77,748	48
MCCLAIN, JOANNA M.	TEACHER	104,802	-
MCCREEDY, RYAN	TEACHER	97,355	175
MCCUAIG, TRICIA L. *	PRINCIPAL	170,539	53,602
MCDONNELL, CAITLIN R.	TEACHER	92,788	-

* Includes travel expenses for International Student Recruitment.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME		POSITION	REMUNERATION EXPENSES	
MCELGUNN JONAS, KATHERINE R.	TEACHER		77,854	27
MCGAVOCK, JAMES C.	TEACHER		81,042	-
MCGIMPSEY, BRENT D.	TEACHER		129,654	76
MCGRAW, RICHARD J.	TEACHER		103,735	618
MCGUIRE, KATIE	TEACHER		124,115	225
MCINTOSH, CATHERINE J.	TEACHER		112,432	-
MCINTOSH, DAVID	TEACHER		119,156	29
MCINTOSH, JOCELYN	TEACHER		119,569	671
MCINTYRE, BRANDY L.	PRINCIPAL		157,773	2,446
MCKANNA, CATHY	TEACHER		112,619	300
MCKENZIE, NICOLE	PRINCIPAL		160,694	2,521
MCKEOWN, KATHARINE	TEACHER		107,446	29
MCKIMMON, AARON L.	TEACHER		107,771	-
MCKINLAY, WILLIAM G. **	CUSTODIAN		87,122	165
MCLAUGHLIN, DENI-LYNN	TEACHER		100,717	-
MCLEAN, ERIN	TEACHER		115,240	-
MCLEAN-PIPER, SARA L.	TEACHER		86,705	-
MCPHEDRAN, KALEY MARIE	TEACHER		113,577	320
MCPHEE, ALANA	TEACHER		111,474	-
MCPHERSON, LESLEY	TEACHER		115,684	-
MCRAE, AMANDA K.	TEACHER		85,500	26
MCROBBIE, JILL	TEACHER		112,598	378
MEADEN, TRACEY	VICE PRINCIPAL		135,718	1,068
MEDEIROS, JENNIFER	TEACHER		105,182	-
MEDEIROS, MANUEL	TEACHER		112,665	-
MEDLAND, LORI	TEACHER		110,640	408
MEEDIN, DILUKSHIKHA N.	TEACHER		116,310	447
MEHRASSA, ALI	TEACHER		146,661	3,265
MEHRASSA, BETH	TEACHER		115,231	-
MEHRASSA, RAMIN	PRINCIPAL		158,298	1,439
MENIC, KEVIN D.	TEACHER		116,142	-
MESNER, BRENNNA K.	SCHOOL PSYCHOLOGIST		82,849	3,223
MEUNIER, CAITLIN J.W.	TEACHER		89,405	447
MEYER, LINDSEY J.	TEACHER		126,646	-
MEYER, TAMMY M.	VICE PRINCIPAL		136,989	2,722
MICHAYLUK, CHRISTINE E.	TEACHER		88,054	-
MICHELSSEN, HEATHER	TEACHER		92,655	743
MIGUEL, VALERIE L.	TEACHER		113,203	-
MIHAILA, VALERICA	TEACHER		114,717	-
MIKES, LISA	TEACHER		115,171	42
MIKES, MATTHEW J.	TEACHER		126,103	-
MILLER SVORINIC, SHARMILA	TEACHER		88,644	-
MILLER, TYLER J.	TEACHER		111,636	-
MILLIARD, AIMEE M.	TEACHER		79,722	174
MILLIARD, PAUL M.H.	TEACHER		87,081	-
MINTZ, LANI	TEACHER		81,455	25
MITCHELL, MARGARET M.	TEACHER		101,447	-
MITCHELL, MINEESHA P.	TEACHER		83,736	-
MITCHELL, STEPHEN G.	TEACHER		85,243	293
MITCHINSON-GREER, JACLYN K.	ICY CLINICAL COUNSELLOR		114,791	1,093
MO, XIAO QING	ASSISTANT SECRETARY TREASURER		200,825	7,043
MOERMAN, CHRISTOPHER J.	TEACHER		114,339	408
MOIST, JANA M.	TEACHER		120,060	450
MONNON, KRISTINE E.	TEACHER		112,561	-
MONROE, DREW J.	TEACHER		104,176	200
MONTABELLO, ANNA L.	COUNSELLOR		121,231	-
MONTGOMERY, REGIS	TEACHER		90,252	267
MOONEY, JENNIFER	TEACHER		112,298	-
MORA, ALLIETTE	TEACHER		99,616	1,246
MORAN, DEBBY	TEACHER		116,769	-
MORAN, PAUL D.	TEACHER		116,521	-
MORROW, ELIZABETH M.	TEACHER		107,399	150

*** Remuneration includes retirement allowance.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
MOULE, JOHN W.	TEACHER	123,078	-
MOUNTFORT, JENNIFER	TEACHER	76,595	-
MOWAT, LISA A.	COUNSELLOR	101,212	779
MOWATT, ADRIANNA M.	TEACHER	80,271	29
MUIR, DARIN	TEACHER	112,665	-
MULLENS, WHITNEY J.	TEACHER	105,306	-
MUNRO, ANDREA J.	TEACHER	113,930	56
MURDEN, MEGHAN	VICE PRINCIPAL	141,387	2,118
MURDOCK, ALYSSA J.P.	TEACHER	90,979	-
MURPHY, SEAN	TEACHER	82,549	-
MURRAY, HANNA E.	TEACHER	87,270	-
MUSTVEDT, JENNIFER E.	VICE PRINCIPAL	137,512	1,240
MUYS, DAYNA L.	TEACHER	115,925	267
MYERS, ZAKARY O.C.M.	TEACHER	77,014	1,228
NAAR, ABBEY V.	TEACHER	86,836	-
NADASDI, CHANTELE J.	TEACHER	97,346	378
NAGY, JODIE	TEACHER	112,561	-
NEALE, MICHELE	TEACHER	112,356	-
NEGGERS, NICOLE M.	PRINCIPAL	158,501	1,932
NELSON, ANDRIA	TEACHER	113,556	476
NELSON, KAELEN	TEACHER	129,476	44
NELSON, MELISSA L.	TEACHER	115,380	-
NELSON, PAULA S.	TEACHER	115,992	1,292
NEUFELD, ANITA	TEACHER	105,182	-
NEUFELD, DEAN	TEACHER	113,651	-
NEUFELD, NATASHA E.	TEACHER	84,172	408
NEUFELD, REBECCA D.	TEACHER	112,661	-
NEUFELD, RYAN M.	TEACHER	112,376	-
NEUFELD, SARA C.	TEACHER	112,933	-
NEUMANN, LISA D.	TEACHER	105,401	-
NG, JESSICA K.	TEACHER	106,239	27
NICHOLS, STEPHANIE C.	COMPLIANCE COORDINATOR	86,498	580
NICHOLSON, AMANDA J.	TEACHER	102,697	-
NIELSEN, NATALIE	TEACHER	114,908	-
NOBBS, KARA MICHEL	TEACHER	112,917	-
NOSEK, SUSAN	TEACHER	112,084	-
NOSPER, DAVID W.	TRADESPERSON	84,563	280
OBERTAS, ANDREW G.P.	SYSTEMS ANALYST	90,686	-
ODETTE, LAURA M.	TEACHER	113,369	33
O'FARRELL, DORAL M.	TEACHER	86,502	-
O'HALLORAN, KIM	TEACHER	111,555	-
OLAH, STEPHEN ALEXANDER	TEACHER	115,430	-
OLDHAM, CAROLYN M.	TEACHER	91,909	-
OLDRIDGE, MICHAEL J.	TEACHER	113,848	-
O'LEARY, LAUREN R.	TEACHER	115,746	186
OLIVERIO, AIMEE	TEACHER	99,263	-
OLIVERIO, CLAIRE M.	TEACHER	98,317	-
OLSON, JOEL	TEACHER	106,749	-
OLYNYK, MEGAN J.	PRINCIPAL	158,512	1,541
OMAR, MOHSIN M.	TEACHER	110,309	25
O'NEILL, MICHELLE	TEACHER	114,700	-
OPPAL, CRYSTAL	TEACHER	112,339	-
OROLOGIO, DIANA	TEACHER	107,240	-
ORTLEPP, CARRIE L.	TEACHER	87,367	-
O'SHEA, CHRISTINE	TEACHER	104,359	-
OUARGHI, NOURA N.	TEACHER	118,957	-
OWEN, SHALYN N.	TEACHER	112,487	-
OWENS, TAMI L.	TEACHER	115,221	982
PAGE, CHRIS	TEACHER	105,190	533
PAGE, SACHA J.	TEACHER	121,259	125
PAJAK, KRISTY L.	TEACHER	112,984	-
PALMER, HEATHER K.	TEACHER	87,906	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
PARENT, MELANIE R.	SCHOOL PSYCHOLOGIST	94,845	2,821
PARKER, JAY C.	TRADESPERSON	84,824	200
PARKINS, DAWN	TEACHER	112,826	-
PARKINSON, DREW D.	TEACHER	113,056	-
PASCHALIS, SIERRA T.	TEACHER	92,311	408
PASQUALOTTO, JOSEPH A.	TEACHER	118,239	261
PASSAGLIA, SASHA K.	TEACHER	114,283	-
PATRICK, PATRICIA C.	TEACHER	115,681	100
PATTERSON, A. GRAHAM	TEACHER	112,561	26
PATTERSON, PATRICIA F.	TEACHER	89,853	-
PATTERSON, TINA	TEACHER	124,607	-
PATTINSON, CARISA J.	TEACHER	102,565	-
PAYMENT, RORY R.	TEACHER	114,101	25
PEAKE, SHAWNA	HUMAN RESOURCES COORDINATOR	92,338	1,377
PEARSON, KEVIN R.	SYSTEMS ANALYST	100,145	-
PECK, RYAN L.D.	TEACHER	83,367	200
PEDERSEN, KRISTY	TEACHER	117,354	-
PEEBLES, BRENDA	TEACHER	113,701	1,269
PELWECKI, SHERRY	TEACHER	105,139	267
PENACERRADA, CARLO	TEACHER	86,951	-
PENNELL, RENAE	TEACHER	95,947	378
PENNER, CYNTHIA	TEACHER	116,970	1,367
PERALEDA, JAVIER FRANCISCO	TEACHER	103,092	-
PEREIRA, MICHAEL D.	TEACHER	84,495	65
PERERA, IVANA L.	TEACHER	102,668	-
PERGER, CHRISTOPHER R.	TEACHER	100,308	161
PERRETT, MARIE-NOELLE	TEACHER	114,152	-
PERRY, KIRSTY L.	TEACHER	105,139	-
PERRY, RACHAEL S.	VICE PRINCIPAL	128,362	1,144
PERUGGIA, ANTHONY	TEACHER	119,156	-
PERYK, AMBER LEE	TEACHER	84,869	-
PETERS, CANDICE N.	TEACHER	79,528	867
PETERSON, NICOLE E.	TEACHER	92,466	317
PETRIE, JULIE K.	TEACHER	84,746	408
PETT, GARRY K.	MAINTENANCE FOREPERSON	92,639	430
PHILLIPS-WATTS, BRENT	TEACHER	114,450	-
PIANKA, KRISTI	TEACHER	110,106	25
PICKERING, BRETT A.E.	TEACHER	104,616	100
PILGRIM, SARAH J.	TEACHER	78,177	-
PINCK, JEFF	TEACHER	116,526	60
PLAVSIC, DALIBOR	TEACHER	83,595	-
PLUME, DENISE C.	TEACHER	115,715	-
POCHOP, IRENA	SENIOR MANAGER, COMMUNICATIONS	157,198	1,156
POGREBINSKY, KATERINA	TEACHER	114,605	-
POLACEK, LISA	TEACHER	114,156	-
POLLOCK, WHITNEY	TEACHER	110,734	-
PONTES-SERRA, LEYLA	TEACHER	88,980	-
POWER, CARSON M.	TEACHER	114,044	-
POWER, KRISTEN R.	TEACHER	91,320	-
PRACHNAU, COLIN J.F.	TEACHER	79,237	-
PREDDY, DEBORAH K.	TEACHER	103,609	685
PREIBISCH, PAMELA B.	TEACHER	112,604	29
PRETZER, JESSICA T.	TEACHER	79,587	25
PRICE, ALISHA	TEACHER	122,223	416
PRICE, NICHOLAS A.	TEACHER	75,968	946
PRINCE, ROBERT J.	TEACHER	104,644	-
PROCYK, CHELSEA A.	TEACHER	82,820	468
PUNJABI, LATA B.	TEACHER	88,232	-
QUALLY, NICOLE	TEACHER	102,289	267
QUARRY, ROCHELLE E.	TEACHER	92,920	2,749
QUARTO, DAMIANA	TEACHER	101,495	33
RAAFLAUB, FRANCINE A.	HUMAN RESOURCES COORDINATOR	78,198	1,387

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
RADMANOVIC, DRAGANA	TEACHER	117,409	348
RADOM, JEFF	TEACHER	132,226	29
RAGAN, KATHRYN	TEACHER	88,536	379
RAIBLE, CHAD G.	PRINCIPAL	160,474	1,134
RAJAGOPAL, SUJITH	PROGRAMMER & DATABASE DEVELOPER	111,954	2,500
RANDLE, TREVOR J.	TEACHER	135,620	1,275
RANKIN, ALEXANDRA E.	TEACHER	115,240	-
RANKIN, VALERIE A.	TEACHER	106,225	447
RAUW, JOSHUA J.	TEACHER	107,297	-
RAVENSBERGEN, NICOLA	TEACHER	86,014	-
RAYMOND, STEFANY L.	TEACHER	79,951	-
RDZAK, EWELINA	SPEECH & LANGUAGE PATHOLOGIST	118,702	1,067
REAMSBOTTOM, ALLISON	TEACHER	104,662	-
REAMSBOTTOM, WESLEY D.	PRINCIPAL	158,705	1,586
REBBITT, TESSA	MANAGER, LABOUR RELATIONS	112,598	3,142
REBER, AMANDA M.	MANAGER, HEALTH, SAFETY & WELLNESS	124,638	953
REDDY, VIKAL R.	TEACHER	115,500	-
REICH, KARLEE	TEACHER	84,228	982
REID, ALICIA A.	TEACHER	112,027	408
REMETIO, MERLIN M.	TEACHER	111,998	-
RENNIE, RICHARD J.	SECRETARY TREASURER & CFO	258,814	9,734
RESTA, ADDOLORATA D.R.	COUNSELLOR	118,638	264
RICHARDS, JOHANNA E.	TEACHER	86,175	3,644
RICHARDSON, KENDRA L.	TEACHER	83,162	-
RICHARDSON, MARGUERITE A.	TEACHER	111,527	-
RICHMOND, RHONDA A.	TRADESPERSON	85,760	-
RIPPIN, ANTHEA J.	COUNSELLOR	119,732	-
RITCHIE, LISA P.	TEACHER	115,256	100
RITCHIE, VICTORIA L.	TEACHER	116,489	26
RITU, RITU	TEACHER	81,089	151
ROBERTS, TAYLOR E.	TEACHER	83,466	27
ROBERTSON, DEANNA R.	TEACHER	105,175	-
ROKOSH, KERRY	TEACHER	106,904	-
ROSS, GRAEME A.	TEACHER	98,581	1,353
ROSS, KATHERINE E.	VICE PRINCIPAL	137,242	1,242
ROWBOTHAM, SARAH E.	TEACHER	77,247	-
ROWE, LARA	VICE PRINCIPAL	136,616	1,293
ROWELL, DARREN	PRINCIPAL	172,251	6,264
ROWELL, JUANITA	TEACHER	112,446	107
ROWLEDGE-TOSCANI, SHERALYN	TEACHER	109,325	-
ROWLEY, NICOLE	TEACHER	129,822	4,543
ROWSSELL, STEVEN G.	TRADESPERSON	86,271	80
RUMBLE, LOUISE E.	TEACHER	116,877	-
RUPERT, NANCY	TEACHER	112,022	-
RUSSELL, AMANDA C.	TEACHER	92,132	37
RYALL, WENDY L.	TEACHER	115,783	59
RYDER, ANGELA Y.	TEACHER	118,951	408
SAHLANE, AHMED	TEACHER	104,084	187
SALAS, FRANCESCA	TEACHER	106,626	-
SALES, JESSE	TEACHER	112,604	-
SALITRA, VANESSA M.	TEACHER	112,569	-
SAMUJH, MAUREEN	TEACHER	119,330	70
SANCHEZ, CHRISTINE S.M.	TEACHER	115,289	-
SANDERS, BRADLEY K.	MANAGER, MAINTENANCE	134,285	2,249
SANDERS, SHANNON M.	TEACHER	105,197	-
SANDHU, SANDEEP K.	TEACHER	103,842	-
SANTOS, SHAUNEEN	TEACHER	115,030	-
SASAKI, ELISHA L.	TEACHER	105,139	-
SAUL, MICHAEL	TEACHER	114,771	-
SAVAGE, KAYLA E.	TEACHER	86,377	-
SAWYER, PAUL	TEACHER	93,800	-
SCARCELLA, MELANIE	TEACHER	112,907	408

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
SCARCELLA, MICHAEL	DIRECTOR, LEARNING SERVICES	183,617	10,032
SCHAFER, ADRIA E.	TEACHER	105,107	87
SCHELL, SCOTT M.	TEACHER	112,618	493
SCHLEPPE, SUSAN	TEACHER	115,171	-
SCHLEY, SHANNON J.	TEACHER	116,755	-
SCHMIDT, DENNIS O.	TEACHER	115,211	200
SCHNEIDER, MONICA M.	TEACHER	104,824	-
SCHROEDER, STEPHANIE C.	TEACHER	114,251	-
SCHURKO, DAVID W.	TRADESPERSON	84,824	136
SCHWARZ, CHERYL	DEPUTY SUPERINTENDENT	230,174	15,559
SCHWARZ, VINCENT JOHN	TEACHER	112,078	-
SCOTT, SUSAN M.	TEACHER	111,423	-
SCOTT, TANYA	TEACHER	112,079	-
SEBELA, JENNIFER E.	TEACHER	118,031	467
SEDERGREEN, MELANIE A.N.	TEACHER	120,025	34
SEDLAK, MICHAEL K.	TEACHER	105,139	-
SEETON, EMILY G.	TEACHER	112,298	-
SEIDLIK, SAMANTHA JOANNE	TEACHER	83,287	408
SELVAM, JAYA DIVYA	TEACHER	99,481	-
SESTO, RYAN	TEACHER	87,790	-
SEVERUD, JASON R.	TEACHER	112,085	27
SFAT, OANA C.	TEACHER	85,052	28
SHAHPARFARD, ALI	COMPUTER NETWORK TECHNICIAN	77,612	1,820
SHARMA, ASHIMA	TEACHER	107,412	-
SHARPE, COLIN A.	PRINCIPAL	166,962	2,091
SHARPE, SHANNON L.	TEACHER	116,084	-
SHARPE, TRISH A.	TEACHER	92,855	26
SHAW, JIMMY J.	TEACHER	96,172	225
SHAY, ANDREA	TEACHER	105,204	-
SHEEHAN, JENNIFER E.	COUNSELLOR	130,930	541
SHERIDAN, ROBERT E.	VICE PRINCIPAL	125,267	842
SHERIDAN, ROBYN D.	VICE PRINCIPAL	151,745	1,146
SHIELDS, ALISON G.	TEACHER	104,649	-
SIDDIQUE, ISHTIAQ	TEACHER	135,428	-
SIDHU, PAWANDEEP S.	TRADESPERSON	81,181	-
SILVA, CARLOS A.V.	TEACHER	112,952	780
SILVEIRA, MIRIAM	TEACHER	93,364	68
SIMARD, MARIE DIANE	TEACHER	115,773	1,626
SIMON, JENNIFER J.	PRINCIPAL	158,501	2,937
SINGH, JASPAL	TEACHER	117,714	1,024
SINOW, GRETA K.	TEACHER	115,171	-
SINOW, KIRA	TEACHER	116,097	-
SIROVYAK, SHANNON F.	TEACHER	92,579	-
SIRSIRIS, DANA	DIRECTOR, HUMAN RESOURCES	206,189	2,622
SKARTVEDT, NICHOLAS T.	TEACHER	112,836	-
SKERRATT, SHERRI	DISTRICT PRINCIPAL, SAFE & CARING SCHOOLS	173,143	8,970
SKIPSEY, JENNA	TEACHER	117,530	51
SMALL, BRENDA M.	TEACHER	112,562	-
SMALL-COOKE, MELISA R.	TEACHER	93,339	-
SMEED, ERIN H.	TEACHER	123,110	479
SMEED, MARK D.	TEACHER	114,651	-
SMILLIE, JOHN D.	SENIOR ACCOUNTANT	75,472	65
SMILLIE, SARA	TEACHER	118,615	-
SMITH, BRIAN K.	TEACHER	115,264	84
SMITH, CHRISTOPHER S.	TEACHER	115,171	-
SMITH, DELLA	TEACHER	112,619	-
SMITH, HOLLY R.	TEACHER	94,254	-
SMITH, JANET L.	TEACHER	112,944	225
SMITH, KALEY M.	TEACHER	106,381	-
SMITH, LISA	TEACHER	91,931	-
SMITH, TANYA J.A.	TEACHER	104,700	-
SMITH, TROY D.	TEACHER	102,492	200

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	POSITION	REMUNERATION EXPENSES	
SOHI, PAM	TEACHER	111,998	-
SOLEIMANI, ALIREZA WILLIAM	COMPUTER NETWORK TECHNICIAN	77,352	2,087
SOMERSGILL, DUSTINE A.	TEACHER	82,472	-
SOMMERS, MICHELLE	TEACHER	117,725	29
SOPER, LISA	TEACHER	115,171	408
SORACE, ADRIANNA M.	TEACHER	76,480	-
SPAN, CASSANDRA	TEACHER	117,126	69
SQUIRES, HEATHER E.	TEACHER	104,882	-
ST-AMOUR, DOMINIQUE	TEACHER	84,834	508
STANLEY, ADAM G.	PRINCIPAL	159,301	1,486
STANLEY, LORI E.	TEACHER	89,831	-
STANLEY, NICOLE M.	TEACHER	110,613	-
STEFFICH, JACLYN D.	TEACHER	116,233	26
STEVENS, KIMBERLEY-ANN	TEACHER	112,594	-
STEVENS, LEE KELSEY	TEACHER	102,035	-
STEVENSON, ANDREW D.	TEACHER	109,811	-
STEVENSON, DONNA V.	COUNSELLOR	132,285	120
STEWART, MADISON	TEACHER	88,336	293
STEWART, SUE	TEACHER	88,162	-
STOBART, RANDY	TRADESPERSON	83,654	220
STOVERN, CHANEL S.	TEACHER	86,840	31
STRACHAN, JANINE L.	TEACHER	84,268	-
STRACHAN, JENNIFER A.	TEACHER	113,569	-
STRICKLAND, TRUDY M.	TEACHER	113,392	-
STROHM, SCOTT KENNETH	TRADESPERSON	88,841	336
STROTHOTTE, SEBASTIAN G.A.	TEACHER	128,004	-
STURHAHN, SONIA C.	TEACHER	84,080	-
SUHOPOLJAC, LISA	TEACHER	104,676	-
SUMMERS, DANIELLE N.	TEACHER	89,566	-
SUN, CHRISTOPHER R.L.W.	TEACHER	95,411	-
SWANSON, COLE B.	TEACHER	83,641	-
SWEET, BRITTANY N.	TEACHER	96,013	-
SWEETNAM, LYANNA T.	TEACHER	88,966	61
SWIRE, RAE-ANNE T.	TEACHER	104,620	-
SYCH, GRANT	TEACHER	161,106	-
SYLTE, JENNIFER E.	TEACHER	97,289	225
SZAKOS, MICHELLE K.	TEACHER	96,191	-
TAGABAN, KENNETH A.	MAINTENANCE COORDINATOR	78,974	630
TAIT, TARA C.	VICE PRINCIPAL	145,620	3,994
TAKASAKI, TREVOR A.	TEACHER	115,643	-
TARRANT, ALEXANDRA E.	TEACHER	114,689	-
TCHOI, JULIA	TEACHER	116,258	105
TENCH, JEFFREY	TEACHER	104,533	175
TERNOWAY, OKSANNA R.	TEACHER	92,565	-
TERRILLON, NICOLE	TEACHER	98,382	-
TERRIS, AMANDA	TEACHER	112,633	378
THIRD, ANDREW H.	TEACHER	115,207	175
THIRKELL, SHAWNA	TEACHER	94,285	127
THIRSK, ADRIAN A.	TEACHER	115,219	-
THOMAS, KARLI N.	TEACHER	88,804	-
THOMPSON, KAREN A.	VICE PRINCIPAL	141,860	1,265
THOMPSON, SAMANTHA	TEACHER	99,260	-
THOMSON, CRISTY	TEACHER	115,437	-
THORARINSON, KAITLIN S.	TEACHER	116,415	31
THORBURN, ETHEL N.	TEACHER	85,108	-
THORBURN, PAUL S.F.	TEACHER	82,333	-
THORBURN, TSITSI	TEACHER	115,421	-
THORNBURY, KATE	TEACHER	122,203	29
TILLOTSON, KYLE D.	TEACHER	102,734	52
TINCKLER, MICHELLE J.	TEACHER	118,281	87
TOEWS, NATASHA D.	TEACHER	121,214	550
TOMLIN, SCOTT	TEACHER	105,284	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME		POSITION	REMUNERATION EXPENSES	
TONES, JOANNA	TEACHER		114,651	-
TOSONI, LESLIE	TEACHER		111,526	441
TOUPIN, COLIN A.	TEACHER		116,666	-
TOUPIN, JODY	TEACHER		112,561	-
TRAN, DUC-HUNG JOHN	TEACHER		112,950	-
TREMBLAY, PATRICE J.G.	TEACHER		94,199	2,325
TREMOLADA, TESS	TEACHER		97,215	-
TRUC, JENNIFER	TEACHER		135,085	-
TRUDEAU, KYLIE J.	TEACHER		77,036	26
TRUDEAU, MARIA	TEACHER		113,429	-
TSAI, MENG TZU	TEACHER		89,830	-
TSANG, CAROL	TEACHER		127,033	497
TUPLIN, CHERYL L.	TEACHER		83,657	-
TURBIDE, SANDRA	TEACHER		114,004	2,840
TURNER, JAMES F.	TEACHER		115,171	447
TYERS, MOONA	TEACHER		105,771	447
UMEZAWA, LENA	TEACHER		81,772	447
UMLAH, TRISHA R.	DISTRICT PRINCIPAL, SAFE & CARING SCHOOLS		151,351	2,807
UPTON, DANICA E.	TEACHER		84,477	-
URBAN, SARA L.	TEACHER		80,176	-
URQUHART, GLENN	TEACHER		115,277	-
VALE, DAVIS	TEACHER		112,612	-
VALENCIANO, DEREK R.	TEACHER		79,388	-
VALLY, MICHELLE J.	TEACHER		81,832	-
VALOUCHE, MELANIE J.	TEACHER		113,528	-
VAN BUUREN, JULIA L.	TEACHER		113,937	436
VAN DE KEERE, SOFIE M.	TEACHER		91,148	-
VAN DE MOND, MARTA	TEACHER		115,171	65
VAN DER PAUW, CARLA	TEACHER		115,171	348
VAN KRALINGEN, ASHLEY	TEACHER		75,806	-
VAN RYK, ANDREA	TEACHER		94,845	-
VAN SICKLE, NICHOLE D.	TEACHER		105,140	-
VANCE, PATRICIA M.	TEACHER		82,599	-
VANDERGUGTEN, DAVID K.	ASSISTANT SUPERINTENDENT		205,156	5,486
VANDERWAL, SALLY D.	TEACHER		87,444	-
VANIK, MARTHA C.	TEACHER		114,955	-
VENHOLA, GEORGIA A.	TEACHER		88,946	-
VERGARA, AMANDA R.	TEACHER		109,435	-
VERMETTE, DEBRA	TEACHER		105,211	174
VERNON, KARLA	TEACHER		86,411	-
VIS, SAMANTHA E.	TEACHER		93,202	-
VOGELS, MELANIE D.	TEACHER		96,306	348
VON KROGH, NICOLE M.	VICE PRINCIPAL		162,443	2,235
VOS, JULIE	TEACHER		112,561	-
VOYTECHEK, HALEY J.	TEACHER		105,485	-
WADDEN, DIANE M. *	VICE PRINCIPAL		145,290	20,679
WADE, MICHAEL	TEACHER		117,472	289
WADE, TSHA	TEACHER		105,139	-
WADGE, JENNIFER	TEACHER		121,966	-
WAKEFIELD, APRIL E.	TEACHER		91,869	-
WAKELING, ALISON T.	TEACHER		135,105	471
WALKER, JENNIFER	PRINCIPAL		159,689	3,117
WALL, ALLISON M.	VICE PRINCIPAL		146,985	2,609
WALLIN, SYDNEY D.	TEACHER		90,742	913
WALLISCH, NATHALIE J.	TEACHER		123,756	31
WALSH, SHARINA D.	TEACHER		94,930	-
WALTON, KATRINA L.	TEACHER		83,338	-
WALTON, LISA	TEACHER		115,438	59
WARD, COLIN W.	TEACHER		113,244	-
WARD, KRISTIE	TEACHER		105,254	-
WARNE, MURIEL A.	TEACHER		92,573	-
WARREN, NICHOLAS	TEACHER		114,288	-

* Includes travel expenses for International Student Recruitment.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

NAME		POSITION	REMUNERATION EXPENSES	
WATKINS, PAMELA Y.	TEACHER		112,040	56
WATSON, FIONA L.	TEACHER		117,483	2,055
WATSON, JIM	TEACHER		115,171	-
WATSON, JULIA N.	COUNSELLOR		102,276	264
WEAR, COURTENAY	TEACHER		114,987	-
WEE, BREYEN T.	TEACHER		84,262	934
WEGER, VICKI J.	TEACHER		113,124	-
WEIMAN, KRISTIN L.	TEACHER		80,075	497
WEINGARTNER, BRIAN T.	TEACHER		95,204	-
WEIR, RACHEL K.	TEACHER		91,324	-
WEISER, KRISTEN	TEACHER		111,475	-
WEISHAAR, TRAVIS D.	TEACHER		86,079	-
WELLINGTON, KELLY L.	TEACHER		121,857	-
WENTZ, SHAREL A.	SPEECH & LANGUAGE PATHOLOGIST		119,228	1,685
WESTBY, GEOFFREY D.	TEACHER		77,244	-
WHALAN, KEVIN J.	TEACHER		123,330	-
WHITE, JAMES H.	TEACHER		114,646	-
WHITE, NANCY-KAY	TEACHER		112,334	-
WHITELOCK, POLLY	TEACHER		117,319	-
WHITFIELD, DAVID P.	TEACHER		117,194	-
WHITLEY, JOELLE A.	TEACHER		114,814	-
WHYTE, JUSTIN R.	TRADESPERSON		76,339	165
WIDMER, KATHERINE A.	TEACHER		90,524	660
WIEBE, JENNIFER	TEACHER		106,748	-
WIEBE, STEVEN J.	PRINCIPAL		169,504	3,013
WIENS, KATRINA	TEACHER		89,830	-
WILKIE, PATRICIA M.	TEACHER		114,081	-
WILLIAMS, BRIAN M.	TEACHER		117,221	901
WILLIAMS, CAROLINE	TEACHER		104,384	452
WILLIAMS, JENNIFER	TEACHER		112,370	-
WILLIAMS, REBECCA J.M.	TEACHER		93,490	-
WILLIAMSON, DOREEN	TEACHER		117,482	-
WILSON HAYNES, KRISTINA M.	TEACHER		112,320	-
WILSON, ANDREA L.B.	TEACHER		100,041	-
WILSON, CRISTIN	TEACHER		114,426	225
WILSON, JESSICA B.	TEACHER		118,313	-
WILSON, TARA	SENIOR MANAGER, FINANCE		124,959	2,928
WINDBLAD, CHELSEA	TEACHER		114,142	60
WISE, KEITH A.	TEACHER		86,515	1,170
WONG, FIONA HOI YAN	TEACHER		104,133	136
WONG, JENNIFER M.	TEACHER		112,561	26
WOO, LEE-ANDREA	TEACHER		114,646	-
WOOD, ALEXANDRA G.	TEACHER		80,445	-
WOOD, COREY A.	TEACHER		92,597	-
WUENSCHKE, KRISTA	TEACHER		113,476	-
WURSTER, RENATA C.	TEACHER		114,731	-
YATES, TARA JANEL	TEACHER		117,494	-
YIP, RAYLENE A.	TEACHER		106,319	225
ZAGAR, DANIELLE	TEACHER		115,097	209
ZENONE, KATELYN D.	TEACHER		126,555	-
ZEPESKI, LINDSAY L.	TEACHER		113,280	479
ZILKOWSKY, KATHERINE M.	TEACHER		112,049	56
Total for Employees Exceeding \$75,000 Remuneration			\$ 124,978,898	\$ 690,764
Total for Employees Equal to or Less Than \$75,000 Remuneration			60,669,300	161,215
Total Paid To All Employees			185,648,199	851,979
Total Paid to Elected Officials			219,110	23,675
Consolidated Total			\$ 185,867,308	\$ 875,654

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF REMUNERATION AND EXPENSES

Total Employer Premiums for Canada Pension Plan and Employment Insurance	\$ 11,280,253
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* Includes travel expenses for International Student Recruitment.

** Remuneration includes retirement allowance.

Prepared as required by *Financial Information Regulation*, Schedule 1, Section 6

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
1112707 BC LTD. DBA ACE BEVERAGES	\$ 30,255
ACTION HOLDINGS LTD DBA CUSTOM BLACKTOP	171,494
AIG INSURANCE COMPANY OF CANADA	26,228
AINSWORTH INC.	59,694
AITKEN, KAREN	30,517
ALOUETTE TRANSIT SYSTEMS LTD.	84,886
AMAZON	833,571
AMERESCO CANADA INC.	35,044
AMRA SERVICES LTD. DBA GLUTENULL BAKERY	26,400
ANNIE M. CHARBONNEAU, ARCHITECT INC.	28,218
ANSATEL COMMUNICATIONS INC.	38,701
ARI FINANCIAL SERVICES	31,469
ATLAS PEST AND WILDLIFE CONTROL LTD.	97,523
AURORA CASCADE ENT. LTD.	152,703
AZIM, FAHMEENA	25,880
BC HYDRO	1,317,235
BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION	97,665
BC SCHOOL SPORTS	28,004
BC SCHOOL TRUSTEES ASSOCIATION	72,536
BC TEACHERS' FEDERATION	4,380,144
BCIT	106,673
BEATTY FLOORS LTD.	507,330
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	91,621
BLACK BOND BOOKS	26,145
BLANKENBERG, DESIREE	73,100
BLUE SEA DECORATION CO. LTD.	94,142
BUNZL CLEANING & HYGIENE	550,543
BUSY BEE SANITARY SUPPLIES INC.	39,378
C.C. AUTO REPAIRS	36,053
C.U.P.E. LOCAL 703	881,953
CAMBIE ROOFING CONTRACTORS LTD.	591,032
CANADIAN TIRE	25,677
CANSTAR RESTORATIONS	198,409
CCI LEARNING SOLUTIONS INC.	27,491
CDW CANADA INC.	724,568
CENTAUR PRODUCTS INC.	26,215
CENTENNIAL 2000 INC. DBA CENTENNIAL FOOD	72,495
CENTRAL INTERCAMBIO VIAGENS LTD.	98,146
CHILLIWACK FORD	292,745
CITY OF MAPLE RIDGE	706,144

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
CITY OF PITT MEADOWS	236,289
CLOVERDALE PAINT	25,512
COMMISSIONER OF MUNICIPAL PENSIONS	7,790,456
COMMISSIONER OF TEACHERS' PENSIONS	28,937,086
COMMITTEE FOR CHILDREN	29,387
COMMUNITY FIRE PREVENTION LTD.	97,176
COSTCO WHOLESALE	262,850
COUTU, MAIRIN OR BRUCE	28,681
CROSTOWN METAL INDUSTRIES LTD.	991,404
CRYSTAL GLASS CANADA LTD.	33,038
CULTURES CONNECTING LLC	56,889
CULTUS LAKE WATERPARK LTD.	41,350
CVC BRASIL OPERADORA E AGENCIA DE VIAGENS S.A.	36,338
D.G. MACLACHLAN LIMITED	29,063
DA ARCHITECTS & PLANNERS INC.	315,004
DELL CANADA INC.	582,539
DESJARDINS FINANCIAL SECURITY	256,686
DO IT EDUCATION GMBH	43,400
DOLLARAMA	35,603
DOMINOS PIZZA	44,321
DR. TYLA FREWING	102,875
DURON SPECIALTY CONTRACTING GROUP LTD.	381,176
EDUCAN INSTITUTIONAL FURNITURE LTD.	58,988
EF INSTITUTE FOR CULTURAL EXCHANGE INTERNATIONAL	151,689
ELAVON	93,817
ELLISON TRAVEL & TOURS LTD.	200,399
EMPLOYER HEALTH TAX (EHT)	3,599,849
ENTITY MECHANICAL LTD.	101,203
ETRO CONSTRUCTION LTD.	9,405,914
EZRA MAPLE RIDGE ENTERPRISES LTD.	59,598
FERREIRA, CELIA	26,340
FIRST CLASS PLANNERS LTD.	33,489
FOCUSED EDUCATION RESOURCES SOCIETY	53,397
FOLK, TAMMY	25,335
FOODFUND INC.	153,056
FORTIS BC	615,475
FRIESENS CORPORATION	165,331
FRITSCH, INGRID	29,785
FULL LINE SPECIALTIES INC.	44,461
FVBOA	32,057

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
GARLAND CANADA INC.	26,513
GERVAIS LAW CORPORATION	41,258
GFL ENVIRONMENTAL INC.	243,200
GLOBAL EDUCATION STUDENT SUPPORT INC.	62,848
GORDON FOOD SERVICE CANADA LTD.	362,759
GPI NORTH AMERICA SERVICES INC.	30,225
GRAND & TOY	153,650
GRC COLUMBIA ROOFING INC.	250,227
HABITAT SYSTEMS INC.	57,234
HAGEN'S TRAVEL	59,069
HANEY BUILDERS SUPPLIES	105,231
HARRIS & COMPANY	37,219
HERITAGE OFFICE FURNISHINGS LTD.	36,378
HIGH SCHOOL COMPASS	40,164
HOMEWOOD HEALTH INC.	92,925
HOOT READING INC.	28,527
HUMBLE ROOTS FOOD COMPANY INC.	379,492
HUPPE, TANYA OR MARK	25,280
IBM CANADA LTD.	37,538
INDUSTRIAL ALLIANCE INSURANCE & FINANCIAL SERVICES INC.	41,133
INTERNATIONAL BACCALAUREATE	60,375
INTESSION MUSIC SERVICES	30,570
IX SOLUTIONS LTD.	25,200
JAMF SOFTWARE, LLC	85,580
JOSTENS CANADA LTD.	32,421
JUST MECHANICAL LTD.	407,221
K & E EQUIPMENT REPAIRS	136,964
KATZIE FIRST NATION	286,855
KINETIC OHS SERVICES LTD.	39,792
KING & COMPANY	55,402
KMS TOOLS & EQUIPMENT LTD.	36,933
KOFFMAN KALEF LLP BUSINESS LAWYERS	28,053
KONICA MINOLTA BUSINESS SOLUTIONS	243,064
KOSSAKOWSKI, SARAH OR ARTICO, ALLAN	26,580
KPMG LLP, T4348	62,948
KULTURWERKE DEUTSCHLAND SPRACHREISEN GMBH	27,735
KWANTLEN POLYTECHNIC UNIVERSITY	122,654
L&P PACKAGING LTD.	45,252
LAKESIDE CATERERS LTD DBA LOON LAKE CAMP	46,440
L'AUBERGE DU MONT	38,899

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
LE GROUP MASTER DBA THE MASTER GROUP	58,222
LONG & MCQUADE LTD.	40,606
M. SCHUETZ TRUCKING LTD.	90,563
MACK KIRK ROOFING & SHEET METAL LTD.	557,550
MAKE PROJECTS LTD.	99,112
MAPLE RIDGE LANES	27,009
MAPLE RIDGE PITT MEADOWS ARTS COUNCIL	32,421
MAPLE RIDGE PRINCIPALS & VICE PRINCIPALS ASSOCIATION	32,128
MAPLE RIDGE TEACHERS' ASSOCIATION	5,283,421
MCCULLOCH, LOUISE S.	61,700
MEADOW GARDENS GOLF COURSE	58,316
METRO MOTORS LTD.	82,526
MICROSOFT CANADA INC.	113,729
MINISTER OF FINANCE	131,797
MINUTEMAN PRESS	27,769
MIRCOM TECHNOLOGIES LTD.	65,085
MSH INTERNATIONAL (CANADA) LTD.	246,624
NELSON EDUCATION LTD.	150,890
NEVILLE'S HAPPY PLACE SUPPORT GROUP SOCIETY	96,091
NEW RHODES CONSTRUCTION INC.	35,511
NOBLE BRITISH COLUMBIA	38,189
NORTHLAND AT GROUSE LTD.	27,342
NOVEXCO INC.	27,188
NYBERG, AMANDA OR LIND, JEFF	26,205
OFFERHAUS, BARBARA OR TELFORD, GROVER	25,964
OLYMPIC INTERNATIONAL SALES LTD.	48,326
ONE SOURCE OFFICE SUPPLIES INC.	48,141
OPM MAINTENANCE LTD.	186,120
OPUS CONSULTING GROUP LTD.	72,583
ORCULLO, MARY OR LIM, JEREMY	25,360
ORION SECURITY SYSTEMS LTD.	181,704
ORNE, LORRAINE OR RANDALL	36,360
OSS SEGERO CORP.	130,110
PACIFIC BLUE CROSS	7,497,395
PACIFIC NATIONAL EXHIBITION	26,818
PARKWORKS SOLUTIONS CORP.	211,236
PETER KUO CONSULTING INC.	32,655
PINCHIN LTD.	34,660
POBUDA, LARRY OR PAULINE	32,000
POWERSCHOOL CANADA ULC	217,755

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
PRATTS FOOD SERVICE (ALBERTA) LTD.	195,849
PUBLIC ARCHITECTURE & DESIGN INC.	2,561,074
PUBLIC EDUCATION BENEFITS TRUST	4,638,023
QUALITY CLASSROOMS	48,411
RADIUS EXCAVATION INC.	78,750
RADIUS MECHANICAL INC.	53,155
RBC GROUP ADVANTAGE	52,927
REAL CANADIAN SUPERSTORE	125,893
RECEIVER GENERAL FOR CANADA	49,327,373
REGAL CONTROLS LIMITED	44,633
REVENUE SERVICES OF BRITISH COLUMBIA	241,130
RICHMOND ELEVATOR MAINTENANCE LTD.	47,249
RICOH CANADA INC.	76,017
RIDGE MEADOWS CHILD DEVELOPMENT CENTRE	103,984
ROBERT BROWNE GRAPHICS	49,716
ROCKY POINT ENGINEERING LTD.	179,760
ROMANIUK, LESIA OR MOUSTAKAS, SALVATORE	25,588
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	281,107
SAVE ON FOODS	198,009
SCENICRIDGE DEVELOPMENTS CORP.	60,060
SCHOLASTIC BOOK FAIRS CANADA INC.	49,050
SCHOLASTIC CANADA LTD.	34,763
SCHOOL DISTRICT #43 (COQUITLAM)	30,000
SCHOOL START	151,875
SHIPLEYS NO FRILLS	25,074
SILVER RIDGE PROMOTIONS	96,314
SKYLINE ATHLETICS	100,584
SMART HARVEST FOODS LTD.	254,415
SMITH, MARYANN	26,205
SNOW CAP ENTERPRISES LTD.	70,929
SOFTCHOICE CORPORATION	465,599
SOUNDRITE SERVICES LTD.	35,415
SOURCE OFFICE FURNISHINGS	38,810
SOUTHERN LAW LLP	158,958
SPIRIT CRUISES LTD.	33,065
SRIKONGRAK,BUTSARAKORN OR MITCHELL, STERLING	36,280
SSA QUANTITY SURVEYORS LTD.	58,055
STAPLES CANADA ULC	177,440
STATE CHEMICAL LTD.	58,746
STATION ONE ARCHITECTS	305,706

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)**Fiscal Year Ended June 30, 2026****SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
STUDENT MANAGEMENT GROUP	181,865
SWANESET BAY RESORT & COUNTRY CLUB	142,264
SWARE, LAURELL OR STEVENSON, LORNE	29,306
SYLLASENSE INC.	47,762
SYSCO FOOD SERVICES OF CANADA INC.	315,638
TEACHER REGULATION BRANCH	130,245
TECHNICAL SAFETY BC DBA BC SAFETY AUTHORITY	27,968
TELUS COMMUNICATIONS (BC) INC.	96,319
TERRY FOX FOUNDATION	28,305
THIRDWAVE BUS SERVICES	699,969
TITAN SPORT SYSTEMS LTD.	298,463
TLD COMPUTERS INC.	64,984
TLT EDUCATION SL	33,123
TORMAX CANADA INC.	32,828
TRUANT, MARILOU AND ALLAN	27,394
TUNDRA PLUMBING LTD.	29,884
ULINE CANADA CORPORATION	86,797
UNIGLOBE SPECIALTY TRAVEL LTD.	124,155
UNIVERSAL COACH LINE LTD.	32,028
UNIVERUS SOFTWARE CANADA INC.	56,458
VALLEY GEOTECHNICAL ENGINEERING SERVICES LTD.	34,518
VALLEY, CAYLIE OR ELLISON, TYLER	25,460
VANCOUVER COMMUNITY COLLEGE	325,339
VANCOUVER SCHOOL BOARD	691,237
VEDENTEC MANAGEMENT INCORPORATED	316,371
VIDALLO, JULIE & ARNEL	36,262
W.K. CONTRACTING LTD. DBA SHUTTERS & SHADE	216,876
WALMART	65,743
WARWICK, AMY OR MACK	26,262
WEBIR AUTOMATION & CONTROLS SERVICES LTD.	803,205
WESCO DISTRIBUTION CANADA LP	111,899
WEST COAST MACHINERY INC.	73,126
WEST SUN COMMUNICATIONS LTD.	83,576
WESTERN CAMPUS RESOURCES	46,844
WESTRIDGE SECURITY LTD.	107,924
WHISTLER BLACKCOMB MOUNTAIN RESORTS	36,893
WIERSMA, PIETA	36,480
WILLIAMSON, DOREEN OR ROUTHIER, JEAN-PAUL	26,045
WOOD, WILLIAM	35,700
WORKSAFE BC	3,316,700

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE - PITT MEADOWS)

Fiscal Year Ended June 30, 2026

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

NAME OF INDIVIDUAL, FIRM OR CORPORATION	TOTAL AMOUNT PAID DURING FISCAL YEAR
WORKSAFET SOLUTIONS INC. 2011	48,481
WSP CANADA INC.	44,625
YELLOWRIDGE CONSTRUCTION LTD.	19,453,517
YSI ACADEMY LTD.	25,108
ZAPARILLA, VIVIAN	26,400
Total (Suppliers Where Payments Exceed \$25,000)	\$ 177,208,659
Total (Suppliers Where Payments are \$25,000 or Less)	\$ 11,864,102
Consolidated Total	\$ 189,072,761

Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7

**School District
Statement Of Financial Information (SOFI)**

School District No. 42 (Maple Ridge – Pitt Meadows)

Fiscal Year Ended June 30, 2026

EXPLANATORY NOTES

As the SOFI is reported on a cash basis and the audited financial statements of the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows) are prepared on an accrual basis, differences may exist between these separate sets of statements.

For the Schedule of Remuneration and Expenses:

- Remuneration includes any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the Board to an employee but excludes payment under a severance agreement.
- Remuneration for individual employees may include payouts for vacation, retirement allowances, and compensatory time not taken in addition to regular salary, taxable benefits for vehicle allowances, and flex benefit credits. Remuneration does not include payments made to third parties on behalf of an employee.
- Salary and benefit amounts recovered from third parties are not deducted from remuneration for SOFI purposes but are deducted from gross salary and benefits in the financial statements.
- Expenses include travel, memberships, tuition, relocation, vehicle leases, registration fees, and similar amounts paid directly to an employee, or to a third party on behalf of an employee, and which have not been included in 'remuneration'. The amounts reported do not reflect payments subsequently reimbursed by an employee.
- Expenses paid in respect of employees include 100% of sales taxes paid, whereas the expenses in the financial statements are shown net of the Goods and Services Tax (GST) rebate.

For the Schedule of Payments for the Provision of Goods & Services:

- Payments for goods and services include all payments made from operating, special purpose, and capital funds for the supply of goods and services.
- Amounts paid to the Ministry of Education and Child Care (MECC) as a deduction from grants issued by MECC are included in Services and Supplies expenses in the financial statements but are not included in this schedule. These are for shared services which include Digital Services Recovery, Schools Protection Program, Coordinated Legal and Arbitration Support Services (CLASS), and the Capital Asset Management System.
- A significant portion of the supplier payments represent contributions to pension and employee benefit plans (including the employees' share of contributions) and contractors for capital projects.
- The list of payments to suppliers includes 100% of the sales taxes paid, whereas the expenses in the financial statements are shown net of the GST rebate.
- Payments to suppliers may be reported in the financial statements as Prepaid Expenses, Tangible Capital Assets, or Services and Supplies, as appropriate.
- The Schedules of Payments for Goods and Services may include expenses which are wholly or partially recovered or reimbursed from other organizations, thereby reducing the amount reported in the operating expenses within the financial statements.